

By: Rodriguez

H.B. No. 238

A BILL TO BE ENTITLED

1 AN ACT

2 relating to an exemption from the sales tax for certain renewable
3 energy devices.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
6 by adding Section 151.3331 to read as follows:

7 Sec. 151.3331. RENEWABLE ENERGY DEVICE. (a) In this
8 section:

9 (1) "Renewable energy device" means a device that
10 exclusively uses one or more renewable energy technologies to
11 generate electricity.

12 (2) "Renewable energy technology" has the meaning
13 assigned by Section 39.904(d), Utilities Code.

14 (3) "Retail customer" has the meaning assigned by
15 Section 31.002, Utilities Code.

16 (b) The sale, use, or installation of a renewable energy
17 device that is installed on a retail customer's side of the meter is
18 exempted from the taxes imposed by this chapter.

19 (c) This section expires August 31, 2017.

20 SECTION 2. The change in law made by this Act does not
21 affect tax liability accruing before the effective date of this
22 Act. That liability continues in effect as if this Act had not been
23 enacted, and the former law is continued in effect for the
24 collection of taxes due and for civil and criminal enforcement of

1 the liability for those taxes.

2 SECTION 3. This Act takes effect September 1, 2009.