

By: Taylor

H.B. No. 450

A BILL TO BE ENTITLED

AN ACT

relating to exempting certain hurricane preparation supplies from the sales tax for a limited period.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.357 to read as follows:

Sec. 151.357. HURRICANE PREPARATION SUPPLIES FOR LIMITED PERIOD. (a) The sale of a hurricane preparation item is exempted from the taxes imposed by this chapter if the sale takes place during a period beginning at 12:01 a.m. on the first Friday in June and ending at 12 midnight on the following Sunday.

(b) For purposes of this section, "hurricane preparation item" means:

(1) an artificial ice product, the sales price of which does not exceed \$10;

(2) an item listed in this subdivision, the sales price of which does not exceed \$20:

(A) a portable, self-powered light source regardless of whether the item also has an electrical cord;

(B) a battery-powered flashlight or lantern regardless of whether the item also has an electrical cord;

(C) a lantern fueled by propane, kerosene, lamp oil, or a similar fuel;

(D) an oil-fueled torch, including a tiki torch;

1                   (E) a candle;

2                   (F) duct tape;

3                   (G) a manual can opener; or

4                   (H) a first aid kit;

5                   (3) a gasoline, diesel fuel, liquefied petroleum gas,  
6 kerosene, or other fuel container, the sales price of which does not  
7 exceed \$25;

8                   (4) an item listed in this subdivision, the sales  
9 price of which does not exceed \$30:

10                   (A) a AAA, AA, C, or D cell or 6-volt or 9-volt  
11 battery, including a rechargeable battery, other than an  
12 automobile, boat, or cellular telephone battery; or

13                   (B) a nonelectric cooler or ice chest for food  
14 storage;

15                   (5) a cellular telephone battery charger, the sales  
16 price of which does not exceed \$40;

17                   (6) an item listed in this subdivision, the sales  
18 price of which does not exceed \$50:

19                   (A) a battery-powered or self-powered radio,  
20 including a two-way radio or weather band radio, regardless of  
21 whether the item also has an electrical cord;

22                   (B) a tarpaulin, Visqueen, plastic sheeting,  
23 plastic drop cloth, or other flexible waterproof sheeting;

24                   (C) a ground anchor system or tie-down kit;

25                   (D) a bungee cord or similar elastic cord;

26                   (E) a ratchet strap;

27                   (F) a power cord; or

1                   (G) a water storage container;

2                   (7) a cellular telephone battery, the sales price of  
3 which does not exceed \$60;

4                   (8) an item listed in this subdivision, the sales  
5 price of which does not exceed \$75:

6                   (A) a carbon monoxide detector;

7                   (B) a smoke detector;

8                   (C) a fire extinguisher;

9                   (D) a package containing two or more items listed  
10 in Subdivisions (1) through (7) or this subdivision; or

11                   (E) a package containing one or more items listed  
12 in Subdivisions (1) through (7) or this subdivision and one or more  
13 items otherwise exempt from taxation under this chapter;

14                   (9) an item listed in this subdivision, the sales  
15 price of which does not exceed \$200:

16                   (A) a storm shutter; or

17                   (B) any material specifically manufactured,  
18 rated, and marketed for the purpose of preventing window damage  
19 from storms; or

20                   (10) an item listed in this subdivision, the sales  
21 price of which does not exceed \$1,000:

22                   (A) a portable generator used to provide light or  
23 communications or to preserve perishable food in the event of a  
24 power outage; or

25                   (B) a power inverter used to supply electricity  
26 in the event of a power outage.

27                   SECTION 2. The change in law made by this Act does not

1 affect taxes imposed before the effective date of this Act, and the  
2 law in effect before the effective date of this Act is continued in  
3 effect for purposes of the liability for and collection of those  
4 taxes.

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