

By: Zerwas

H.B. No. 701

A BILL TO BE ENTITLED

AN ACT

relating to the provision of ad valorem tax relief.

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

ARTICLE 1. SHORT TITLE

SECTION 1.01. This Act may be cited as the 2009 Continued Commitment to Property Tax Relief Act.

ARTICLE 2. RESIDENCE HOMESTEAD QUALIFICATION DATE

SECTION 2.01. Section 11.42, Tax Code, is amended by amending Subsection (a) and adding Subsection (e) to read as follows:

(a) Except as otherwise provided by this section [~~Subsections (b) and (c)~~] and by Sections 11.421, 11.422, 11.434, 11.435, and 11.436, eligibility for and amount of an exemption authorized by this chapter for any tax year are determined by a claimant's qualifications on January 1. A person who does not qualify for an exemption on January 1 of any year may not receive the exemption that year.

(e) A person who acquires property after January 1 of a tax year is entitled to receive an exemption authorized by Section 11.13, other than an exemption authorized by Section 11.13(c) or (d) for an individual 65 years of age or older, for that entire tax year if the person qualifies the property for that exemption during that tax year.

SECTION 2.02. Section 11.43(d), Tax Code, is amended to

1 read as follows:

2 (d) To receive an exemption the eligibility for which is
3 determined by the claimant's qualifications on January 1 of the tax
4 year, a person required to claim an exemption must file a completed
5 exemption application form before May 1 and must furnish the
6 information required by the form. A person who after January 1 of a
7 tax year acquires property that qualifies for an exemption covered
8 by Section 11.42(d) must apply for the exemption for the applicable
9 portion of that tax year before the first anniversary of the date
10 the person acquires the property. A person who after January 1 of a
11 tax year acquires property that qualifies for an exemption covered
12 by Section 11.42(e) must apply for the exemption for that tax year
13 before the first anniversary of the date the person acquires the
14 property. For good cause shown the chief appraiser may extend the
15 deadline for filing an exemption application by written order for a
16 single period not to exceed 60 days.

17 SECTION 2.03. Section 26.10(b), Tax Code, is amended to
18 read as follows:

19 (b) If the appraisal roll shows that a residence homestead
20 exemption [~~for an individual 65 years of age or older or a residence~~
21 ~~homestead exemption for a disabled individual~~] applicable to a
22 property on January 1 of a year terminated during the year and if
23 the owner qualifies a different property for a [~~one of these~~]
24 residence homestead exemption [~~exemptions~~] during the same year,
25 the tax due against the former residence homestead is calculated
26 by:

27 (1) subtracting:

1 (A) the amount of the taxes that otherwise would
2 be imposed on the former residence homestead for the entire year had
3 the individual qualified for the residence homestead exemption for
4 the entire year; from

5 (B) the amount of the taxes that otherwise would
6 be imposed on the former residence homestead for the entire year had
7 the individual not qualified for the residence homestead exemption
8 during the year;

9 (2) multiplying the remainder determined under
10 Subdivision (1) by a fraction, the denominator of which is 365 and
11 the numerator of which is the number of days of that year that
12 elapsed after the date the exemption terminated; and

13 (3) adding the product determined under Subdivision
14 (2) and the amount described by Subdivision (1)(A).

15 SECTION 2.04. Section 26.112, Tax Code, is amended to read
16 as follows:

17 Sec. 26.112. CALCULATION OF TAXES ON RESIDENCE HOMESTEAD
18 [~~OF ELDERLY OR DISABLED PERSON~~]. (a) Except as provided by Section
19 26.10(b), if at any time during a tax year property is owned by an
20 individual who qualifies for an exemption under Section 11.13 with
21 respect to the property [~~11.13(c) or (d)~~], the amount of the tax due
22 on the property for the tax year is calculated as if the person
23 qualified for the exemption on January 1 and continued to qualify
24 for the exemption for the remainder of the tax year.

25 (b) If a person qualifies for an exemption under Section
26 11.13 [~~11.13(c) or (d)~~] with respect to the property after the
27 amount of the tax due on the property is calculated and the effect

1 of the qualification is to reduce the amount of the tax due on the
2 property, the assessor for each taxing unit shall recalculate the
3 amount of the tax due on the property and correct the tax roll. If
4 the tax bill has been mailed and the tax on the property has not been
5 paid, the assessor shall mail a corrected tax bill to the person in
6 whose name the property is listed on the tax roll or to the person's
7 authorized agent. If the tax on the property has been paid, the tax
8 collector for the taxing unit shall refund to the person who paid
9 the tax the amount by which the payment exceeded the tax due.

10 SECTION 2.05. This article applies only to ad valorem taxes
11 imposed for a tax year that begins on or after the effective date of
12 this Act.

13 ARTICLE 3. LIMITATIONS ON PROPERTY TAX APPRAISAL INCREASES

14 SECTION 3.01. Section 1.12(d), Tax Code, is amended to read
15 as follows:

16 (d) For purposes of this section, the appraisal ratio of
17 real property [~~a homestead~~] to which Section 23.23 applies is the
18 ratio of the property's market value as determined by the appraisal
19 district or appraisal review board, as applicable, to the market
20 value of the property according to law. The appraisal ratio is not
21 calculated according to the appraised value of the property as
22 limited by Section 23.23.

23 SECTION 3.02. The heading to Section 23.23, Tax Code, is
24 amended to read as follows:

25 Sec. 23.23. LIMITATION ON APPRAISED VALUE OF REAL PROPERTY
26 [~~RESIDENCE HOMESTEAD~~].

27 SECTION 3.03. Section 23.23, Tax Code, is amended by

1 amending Subsections (a), (b), (c), (e), and (f) and adding
2 Subsections (c-1), (c-2), and (c-3) to read as follows:

3 (a) Notwithstanding the requirements of Section 25.18 and
4 regardless of whether the appraisal office has appraised the
5 property and determined the market value of the property for the tax
6 year, an appraisal office may increase the appraised value of real
7 property [~~a residence homestead~~] for a tax year to an amount not to
8 exceed the lesser of:

9 (1) the market value of the property for the most
10 recent tax year that the market value was determined by the
11 appraisal office; or

12 (2) the sum of:

13 (A) 10 percent of the appraised value of the
14 property for the preceding tax year;

15 (B) the appraised value of the property for the
16 preceding tax year; and

17 (C) the market value of all new improvements to
18 the property.

19 (b) When appraising real property [~~a residence homestead~~],
20 the chief appraiser shall:

21 (1) appraise the property at its market value; and

22 (2) include in the appraisal records both the market
23 value of the property and the amount computed under Subsection
24 (a)(2).

25 (c) The limitation provided by Subsection (a) takes effect
26 on January 1 of the tax year following the first tax year in which
27 the owner owns the property on January 1, or, if the property

1 qualifies as the [~~to a~~] residence homestead of the owner under
2 Section 11.13 in the tax year in which the owner acquires the
3 property, the limitation takes effect on January 1 of the tax year
4 following that [~~the first~~] tax year [~~the owner qualifies the~~
5 ~~property for an exemption under Section 11.13~~]. Except as provided
6 by Subsection (c-1) or (c-2), the [~~The~~] limitation expires on
7 January 1 of the first tax year following the year in which [~~that~~
8 ~~neither~~] the owner of the property ceases to own the property.

9 (c-1) If property subject to a limitation under this section
10 qualifies for an exemption under Section 11.13 when the ownership
11 of the property is transferred to the owner's spouse or surviving
12 spouse, the limitation expires on January 1 of the first tax year
13 following the year in which [~~when the limitation took effect nor~~]
14 the owner's spouse or surviving spouse ceases to own the property,
15 unless the limitation is further continued under this subsection on
16 the subsequent transfer to a spouse or surviving spouse [~~qualifies~~
17 ~~for an exemption under Section 11.13~~].

18 (c-2) If property subject to a limitation under Subsection
19 (a), other than a residence homestead, is owned by two or more
20 persons, the limitation expires on January 1 of the first tax year
21 following the year in which the ownership of at least a 50 percent
22 interest in the property is sold or otherwise transferred.

23 (c-3) For purposes of applying the limitation provided by
24 this section in the first tax year after the 2009 tax year in which
25 the property is appraised for taxation:

26 (1) the property is considered to have been appraised
27 for taxation in the 2009 tax year at a market value equal to the

1 appraised value of the property for that tax year;

2 (2) a person who acquired real property in a tax year
3 before the 2009 tax year is considered to have acquired the property
4 on January 1, 2009; and

5 (3) a person who qualified the property for an
6 exemption under Section 11.13 as the person's residence homestead
7 for any portion of the 2009 tax year is considered to have acquired
8 the property in the 2009 tax year.

9 (e) In this section, "new improvement" means an improvement
10 to real property [~~a residence homestead~~] made after the most recent
11 appraisal of the property that increases the market value of the
12 property and the value of which is not included in the appraised
13 value of the property for the preceding tax year. The term does not
14 include repairs to or ordinary maintenance of an existing structure
15 or the grounds or another feature of the property.

16 (f) Notwithstanding Subsections (a) and (e) and except as
17 provided by Subdivision (2), an improvement to property that would
18 otherwise constitute a new improvement is not treated as a new
19 improvement if the improvement is a replacement structure for a
20 structure that was rendered uninhabitable or unusable by a casualty
21 or by mold or water damage. For purposes of appraising the property
22 in the tax year in which the structure would have constituted a new
23 improvement:

24 (1) the appraised value of the property for the last
25 year in which the property was appraised for taxation before the
26 casualty or damage occurred is considered to be the appraised value
27 of the property for the preceding tax [~~last~~] year [~~in which the~~

1 ~~property was appraised for taxation]~~ for purposes of Subsection
2 (a)(2) [~~(a)(2)(A)~~]; and

3 (2) the replacement structure is considered to be a
4 new improvement only to the extent it is a significant improvement
5 over the replaced structure as that structure existed before the
6 casualty or damage occurred.

7 SECTION 3.04. Section 42.26(d), Tax Code, is amended to
8 read as follows:

9 (d) For purposes of this section, the value of the property
10 subject to the suit and the value of a comparable property or sample
11 property that is used for comparison must be the market value
12 determined by the appraisal district when the property is [~~a~~
13 ~~residence homestead~~] subject to the limitation on appraised value
14 imposed by Section 23.23.

15 SECTION 3.05. Sections 403.302(d) and (i), Government Code,
16 are amended to read as follows:

17 (d) For the purposes of this section, "taxable value" means
18 the market value of all taxable property less:

19 (1) the total dollar amount of any residence homestead
20 exemptions lawfully granted under Section 11.13(b) or (c), Tax
21 Code, in the year that is the subject of the study for each school
22 district;

23 (2) one-half of the total dollar amount of any
24 residence homestead exemptions granted under Section 11.13(n), Tax
25 Code, in the year that is the subject of the study for each school
26 district;

27 (3) the total dollar amount of any exemptions granted

1 before May 31, 1993, within a reinvestment zone under agreements
2 authorized by Chapter 312, Tax Code;

3 (4) subject to Subsection (e), the total dollar amount
4 of any captured appraised value of property that:

5 (A) is within a reinvestment zone created on or
6 before May 31, 1999, or is proposed to be included within the
7 boundaries of a reinvestment zone as the boundaries of the zone and
8 the proposed portion of tax increment paid into the tax increment
9 fund by a school district are described in a written notification
10 provided by the municipality or the board of directors of the zone
11 to the governing bodies of the other taxing units in the manner
12 provided by Section 311.003(e), Tax Code, before May 31, 1999, and
13 within the boundaries of the zone as those boundaries existed on
14 September 1, 1999, including subsequent improvements to the
15 property regardless of when made;

16 (B) generates taxes paid into a tax increment
17 fund created under Chapter 311, Tax Code, under a reinvestment zone
18 financing plan approved under Section 311.011(d), Tax Code, on or
19 before September 1, 1999; and

20 (C) is eligible for tax increment financing under
21 Chapter 311, Tax Code;

22 (5) for a school district for which a deduction from
23 taxable value is made under Subdivision (4), an amount equal to the
24 taxable value required to generate revenue when taxed at the school
25 district's current tax rate in an amount that, when added to the
26 taxes of the district paid into a tax increment fund as described by
27 Subdivision (4)(B), is equal to the total amount of taxes the

1 district would have paid into the tax increment fund if the district
2 levied taxes at the rate the district levied in 2005;

3 (6) the total dollar amount of any captured appraised
4 value of property that:

5 (A) is within a reinvestment zone:

6 (i) created on or before December 31, 2008,
7 by a municipality with a population of less than 18,000; and

8 (ii) the project plan for which includes
9 the alteration, remodeling, repair, or reconstruction of a
10 structure that is included on the National Register of Historic
11 Places and requires that a portion of the tax increment of the zone
12 be used for the improvement or construction of related facilities
13 or for affordable housing;

14 (B) generates school district taxes that are paid
15 into a tax increment fund created under Chapter 311, Tax Code; and

16 (C) is eligible for tax increment financing under
17 Chapter 311, Tax Code;

18 (7) the total dollar amount of any exemptions granted
19 under Section 11.251 or 11.253, Tax Code;

20 (8) the difference between the comptroller's estimate
21 of the market value and the productivity value of land that
22 qualifies for appraisal on the basis of its productive capacity,
23 except that the productivity value estimated by the comptroller may
24 not exceed the fair market value of the land;

25 (9) the portion of the appraised value of residence
26 homesteads of individuals who receive a tax limitation under
27 Section 11.26, Tax Code, on which school district taxes are not

1 imposed in the year that is the subject of the study, calculated as
2 if the residence homesteads were appraised at the full value
3 required by law;

4 (10) a portion of the market value of property not
5 otherwise fully taxable by the district at market value because of:

6 (A) action required by statute or the
7 constitution of this state that, if the tax rate adopted by the
8 district is applied to it, produces an amount equal to the
9 difference between the tax that the district would have imposed on
10 the property if the property were fully taxable at market value and
11 the tax that the district is actually authorized to impose on the
12 property, if this subsection does not otherwise require that
13 portion to be deducted; or

14 (B) action taken by the district under Subchapter
15 B or C, Chapter 313, Tax Code;

16 (11) the market value of all tangible personal
17 property, other than manufactured homes, owned by a family or
18 individual and not held or used for the production of income;

19 (12) the appraised value of property the collection of
20 delinquent taxes on which is deferred under Section 33.06, Tax
21 Code;

22 (13) the portion of the appraised value of property
23 the collection of delinquent taxes on which is deferred under
24 Section 33.065, Tax Code; and

25 (14) the amount by which the market value of real
26 property [~~a residence homestead~~] to which Section 23.23, Tax Code,
27 applies exceeds the appraised value of that property as calculated

1 under that section.

2 (i) If the comptroller determines in the annual study that
3 the market value of property in a school district as determined by
4 the appraisal district that appraises property for the school
5 district, less the total of the amounts and values listed in
6 Subsection (d) as determined by that appraisal district, is valid,
7 the comptroller, in determining the taxable value of property in
8 the school district under Subsection (d), shall for purposes of
9 Subsection (d)(14) subtract from the market value as determined by
10 the appraisal district of properties [~~residence-homesteads~~] to
11 which Section 23.23, Tax Code, applies the amount by which that
12 amount exceeds the appraised value of those properties as
13 calculated by the appraisal district under Section 23.23, Tax Code.
14 If the comptroller determines in the annual study that the market
15 value of property in a school district as determined by the
16 appraisal district that appraises property for the school district,
17 less the total of the amounts and values listed in Subsection (d) as
18 determined by that appraisal district, is not valid, the
19 comptroller, in determining the taxable value of property in the
20 school district under Subsection (d), shall for purposes of
21 Subsection (d)(14) subtract from the market value as estimated by
22 the comptroller of properties [~~residence-homesteads~~] to which
23 Section 23.23, Tax Code, applies the amount by which that amount
24 exceeds the appraised value of those properties as calculated by
25 the appraisal district under Section 23.23, Tax Code.

26 SECTION 3.06. This article applies only to the appraisal
27 for ad valorem tax purposes of real property for a tax year that

1 begins on or after the effective date of this Act.

2 SECTION 3.07. This article takes effect January 1, 2010,
3 but only if the constitutional amendment proposed by the 81st
4 Legislature, Regular Session, 2009, to authorize the legislature to
5 limit the maximum appraised value of real property for ad valorem
6 tax purposes to 110 percent or more of the appraised value of the
7 property for the preceding tax year is approved by the voters. If
8 that amendment is not approved by the voters, this article has no
9 effect.

10 ARTICLE 4. MUNICIPAL OR COUNTY OPTIONAL SALES AND USE TAX FOR
11 PROPERTY TAX RELIEF

12 SECTION 4.01. Subtitle C, Title 3, Tax Code, is amended by
13 adding Chapter 326 to read as follows:

14 CHAPTER 326. MUNICIPAL AND COUNTY SALES AND USE TAX FOR PROPERTY
15 TAX RELIEF

16 SUBCHAPTER A. GENERAL PROVISIONS

17 Sec. 326.001. APPLICABLE LAW. Except as otherwise provided
18 by this chapter:

19 (1) Chapter 321 applies to the municipal tax
20 authorized by this chapter in the same manner as that chapter
21 applies to the tax authorized by that chapter; and

22 (2) Chapter 323 applies to the county tax authorized
23 by this chapter in the same manner as that chapter applies to the
24 tax authorized by that chapter.

25 Sec. 326.002. EFFECT ON COMBINED LOCAL TAX RATE. (a)
26 Sections 321.101 and 323.101 do not apply to the municipal or county
27 tax authorized by this chapter.

1 (b) The rate of a municipal or county sales and use tax
2 imposed under this chapter may not be considered in determining the
3 combined or overlapping rate of local sales and use taxes in any
4 area under this subtitle or another law, including:

5 (1) the Health and Safety Code;

6 (2) the Local Government Code;

7 (3) the Special District Local Laws Code; or

8 (4) the Transportation Code.

9 [Sections 326.003-326.050 reserved for expansion]

10 SUBCHAPTER B. IMPOSITION OF TAX

11 Sec. 326.051. TAX AUTHORIZED. (a) A municipality or a
12 county may adopt or abolish the sales and use tax authorized by this
13 chapter at an election held in the municipality or county.

14 (b) The adoption of the tax authorized by this chapter by
15 one political subdivision does not affect the authority of another
16 political subdivision that has overlapping boundaries to also adopt
17 the tax authorized by this chapter.

18 Sec. 326.052. TAX RATE. The rate of the tax authorized by
19 this chapter is one-half of one percent.

20 Sec. 326.053. SALES AND USE TAX EFFECTIVE DATE. (a) The
21 adoption or abolition of the tax takes effect on the first day of
22 the first calendar quarter occurring after the expiration of the
23 first complete calendar quarter occurring after the date on which
24 the comptroller receives a notice of the results of the election
25 from the municipality or county.

26 (b) If the comptroller determines that an effective date
27 provided by Subsection (a) will occur before the comptroller can

1 reasonably take the action required to begin collecting the tax or
2 to implement the abolition of the tax, the effective date may be
3 extended by the comptroller until the first day of the next
4 succeeding calendar quarter.

5 [Sections 326.054-326.100 reserved for expansion]

6 SUBCHAPTER C. TAX ELECTION PROCEDURES

7 Sec. 326.101. CALLING ELECTION. (a) An election
8 authorized by this chapter in a municipality is called by the
9 adoption of an ordinance by the governing body of the municipality.

10 (b) An election authorized by this chapter in a county is
11 called by the adoption of an order by the commissioners court of the
12 county.

13 (c) The governing body of a municipality or the
14 commissioners court may call an election on its own motion or shall
15 call an election if a number of qualified voters of the municipality
16 or county equal to at least five percent of the number of registered
17 voters in the municipality or county petition the governing body or
18 commissioners court to call the election.

19 Sec. 326.102. ELECTION DATE. An election under this
20 chapter must be held on the next uniform election date that occurs
21 after the date of the election order and that allows sufficient time
22 to comply with the requirements of other law.

23 Sec. 326.103. BALLOT. (a) At an election to adopt the tax,
24 the ballot shall be prepared to permit voting for or against the
25 proposition: "The adoption of a local sales and use tax in (name of
26 municipality or county) at the rate of one-half of one percent to
27 reduce the (municipal or county) property tax rate."

1 (b) At an election to abolish the tax, the ballot shall be
2 prepared to permit voting for or against the proposition: "The
3 abolition of the one-half of one percent sales and use tax in (name
4 of municipality or county) used to reduce the (municipal or county)
5 property tax rate."

6 [Sections 326.104-326.150 reserved for expansion]

7 SUBCHAPTER D. USE OF TAX REVENUE

8 Sec. 326.151. USE OF REVENUE. Any amount derived by a
9 municipality or county from the sales and use tax under this chapter
10 is additional sales and use tax revenue for purposes of Section
11 26.041.

12 SECTION 4.02. Section 26.012(1), Tax Code, is amended to
13 read as follows:

14 (1) "Additional sales and use tax" means an additional
15 sales and use tax imposed by:

16 (A) a municipality [~~city~~] under Section
17 321.101(b) or Chapter 326;

18 (B) a county under Chapter 323 or 326; or

19 (C) a hospital district, other than a hospital
20 district created on or after September 1, 2001, that:

21 (i) imposes the sales and use tax under
22 Subchapter I, Chapter 286, Health and Safety Code; or

23 (ii) imposes the sales and use tax under
24 Subchapter L, Chapter 285, Health and Safety Code.

25 SECTION 4.03. Section 31.01(i), Tax Code, is amended to
26 read as follows:

27 (i) For a municipality [~~city or town~~] that imposes an

1 additional sales and use tax under Section 321.101(b) or Chapter
2 326 [~~of this code~~], or a county that imposes a sales and use tax
3 under Chapter 323 or 326 [~~of this code~~], the tax bill shall indicate
4 the amount of additional ad valorem taxes, if any, that would have
5 been imposed on the property if additional ad valorem taxes had been
6 imposed in an amount equal to the amount of revenue estimated to be
7 collected from the additional municipal [~~city~~] sales and use tax or
8 from the county sales and use tax, as applicable, for the year
9 determined as provided by Section 26.041 [~~of this code~~].

10 SECTION 4.04. Sections 4.02 and 4.03 of this article apply
11 only to ad valorem taxes that are imposed for an ad valorem tax year
12 that begins on or after January 1, 2010.

13 SECTION 4.05. (a) Except as provided by Subsection (b) of
14 this section, this article takes effect September 1, 2009.

15 (b) Sections 4.02 and 4.03 of this article take effect
16 January 1, 2010.

17 ARTICLE 5. DEPOSIT OF CERTAIN TAXES IMPOSED IN CONNECTION WITH SALE
18 OR CONSUMPTION OF SCHOOL SUPPLIES TO FOUNDATION SCHOOL FUND

19 SECTION 5.01. Section 151.801, Tax Code, is amended by
20 amending Subsection (a) and adding Subsections (f) and (g) to read
21 as follows:

22 (a) Except for the amounts allocated under Subsections (b),
23 [~~and~~] (c), and (f), all proceeds from the collection of the taxes
24 imposed by this chapter shall be deposited to the credit of the
25 general revenue fund.

26 (f) The amount of the proceeds from the collection of the
27 taxes imposed by this chapter on the sale, storage, use, or other

1 consumption of a school supply shall be deposited to the credit of
2 the foundation school fund.

3 (g) The comptroller shall determine the amount to be
4 deposited to the foundation school fund under Subsection (f)
5 according to available statistical data indicating the estimated
6 average or actual consumption or sales of school supplies. If
7 satisfactory data are not available, the comptroller may require
8 taxpayers who make taxable sales or uses of those school supplies to
9 report to the comptroller as necessary to make the allocation
10 required by Subsection (f).

11 SECTION 5.02. Section 151.801(e), Tax Code, is amended by
12 adding Subdivision (1-a) to read as follows:

- 13 (1-a) "School supply" means:
- 14 (A) crayons;
 - 15 (B) scissors;
 - 16 (C) glue, paste, and glue sticks;
 - 17 (D) pencils;
 - 18 (E) pens;
 - 19 (F) erasers;
 - 20 (G) rulers;
 - 21 (H) markers;
 - 22 (I) highlighters;
 - 23 (J) paper, including loose-leaf ruled notebook
24 paper, copy paper, graph paper, tracing paper, manila paper,
25 colored paper, poster board, and construction paper;
 - 26 (K) writing tablets;
 - 27 (L) spiral notebooks;

- 1 (M) bound composition notebooks;
- 2 (N) pocket folders;
- 3 (O) plastic folders;
- 4 (P) expandable portfolios;
- 5 (Q) manila folders;
- 6 (R) three-ring binders that are three inches or
- 7 less in capacity;
- 8 (S) zipper pencil bags;
- 9 (T) school supply boxes;
- 10 (U) clipboards;
- 11 (V) index cards;
- 12 (W) index card boxes;
- 13 (X) calculators;
- 14 (Y) protractors;
- 15 (Z) compasses;
- 16 (AA) music notebooks;
- 17 (BB) sketch or drawing pads;
- 18 (CC) paintbrushes;
- 19 (DD) watercolors;
- 20 (EE) acrylic, tempera, or oil paints;
- 21 (FF) tape, including masking tape and Scotch
- 22 tape;
- 23 (GG) clay and glazes;
- 24 (HH) pencil sharpeners;
- 25 (II) thesauruses; and
- 26 (JJ) dictionaries.

27 SECTION 5.03. The change in law made by this article does

1 not affect taxes collected before the effective date of this Act,
2 and the law in effect before the effective date of this Act is
3 continued in effect for purposes of the disposition of those taxes.

4 ARTICLE 6. EFFECTIVE DATE

5 SECTION 6.01. Except as otherwise provided by this Act,
6 this Act takes effect September 1, 2009.