

By: Bohac

H.B. No. 1431

A BILL TO BE ENTITLED

AN ACT

1
2 relating to an exemption from the sales tax for renewable energy
3 technology.

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 151.359 to read as follows:

7 Sec. 151.359. RENEWABLE ENERGY TECHNOLOGY. (a) In this
8 section, "renewable energy technology" has the meaning assigned by
9 Section 39.904, Utilities Code. The term does not include an
10 air-source heat pump.

11 (b) Renewable energy technology and any component of or
12 repair or replacement part for that technology are exempted from
13 the taxes imposed by this chapter.

14 (c) This section expires September 1, 2017.

15 SECTION 2. The change in law made by this Act does not
16 affect taxes imposed before the effective date of this Act, and the
17 law in effect before the effective date of this Act is continued in
18 effect for purposes of the liability for and collection of those
19 taxes.

20 SECTION 3. This Act takes effect July 1, 2009, if it
21 receives a vote of two-thirds of all the members elected to each
22 house, as provided by Section 39, Article III, Texas Constitution.
23 If this Act does not receive the vote necessary for effect on that
24 date, this Act takes effect September 1, 2009.