

By: Zerwas

H.B. No. 2025

A BILL TO BE ENTITLED

AN ACT

relating to the dedication of certain state sales and use tax revenue to the foundation school fund.

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

SECTION 1. Section 151.801, Tax Code, is amended by amending Subsection (a) and adding Subsections (f) and (g) to read as follows:

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

(f) The amount of the proceeds from the collection of the taxes imposed by this chapter on the sale, storage, use, or other consumption of a school supply shall be deposited to the credit of the foundation school fund.

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

SECTION 2. Section 151.801(e), Tax Code, is amended by

1 adding Subdivision (1-a) to read as follows:

2 (1-a) "School supply" means:

3 (A) crayons;

4 (B) scissors;

5 (C) glue, paste, and glue sticks;

6 (D) pencils;

7 (E) pens;

8 (F) erasers;

9 (G) rulers;

10 (H) markers;

11 (I) highlighters;

12 (J) paper, including loose-leaf ruled notebook

13 paper, copy paper, graph paper, tracing paper, manila paper,

14 colored paper, poster board, and construction paper;

15 (K) writing tablets;

16 (L) spiral notebooks;

17 (M) bound composition notebooks;

18 (N) pocket folders;

19 (O) plastic folders;

20 (P) expandable portfolios;

21 (Q) manila folders;

22 (R) three-ring binders that are three inches or

23 less in capacity;

24 (S) zipper pencil bags;

25 (T) school supply boxes;

26 (U) clipboards;

27 (V) index cards;

1 (W) index card boxes;
2 (X) calculators;
3 (Y) protractors;
4 (Z) compasses;
5 (AA) music notebooks;
6 (BB) sketch or drawing pads;
7 (CC) paintbrushes;
8 (DD) watercolors;
9 (EE) acrylic, tempera, or oil paints;
10 (FF) tape, including masking tape and Scotch
11 tape;
12 (GG) clay and glazes;
13 (HH) pencil sharpeners;
14 (II) thesauruses; and
15 (JJ) dictionaries.

16 SECTION 3. The change in law made by this Act does not
17 affect taxes collected before the effective date of this Act, and
18 the law in effect before the effective date of this Act is continued
19 in effect for purposes of the disposition of those taxes.

20 SECTION 4. This Act takes effect September 1, 2009.