

By: Turner of Harris

H.B. No. 2041

A BILL TO BE ENTITLED

1 AN ACT
2 relating to exemptions from the sales tax for certain items used to
3 survive severe weather.

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 151.334 to read as follows:

7 Sec. 151.334. CERTAIN SURVIVAL ITEMS. (a) This section
8 applies only to the following survival items:

9 (1) a battery operated radio the sales price of which
10 does not exceed \$50;

11 (2) a battery operated television the sales price of
12 which does not exceed \$200;

13 (3) a battery or a package of batteries the sales price
14 of which does not exceed \$30;

15 (4) a first aid kit the sales price of which does not
16 exceed \$500;

17 (5) a generator the sales price of which does not
18 exceed \$1,000;

19 (6) an ice chest the sales price of which does not
20 exceed \$100;

21 (7) a manual can opener the sales price of which does
22 not exceed \$30;

23 (8) a sheet of plywood the sales price of which does
24 not exceed \$80; and

1 (9) a portable or outdoor camp stove or grill with fuel
2 supply the sales price of which does not exceed \$400.

3 (b) The sale of an item listed in Subsection (a) is exempted
4 from the taxes imposed by this chapter if the sale takes place
5 during a period beginning at 12:01 a.m. on the Saturday preceding
6 the last Monday in May (Memorial Day) and ending at 11:59 p.m. on
7 the last Monday in May.

8 SECTION 2. The change in law made by this Act does not
9 affect tax liability accruing before the effective date of this
10 Act. That liability continues in effect as if this Act had not been
11 enacted, and the former law is continued in effect for the
12 collection of taxes due and for civil and criminal enforcement of
13 the liability for those taxes.

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