

By: Parker

H.B. No. 2226

A BILL TO BE ENTITLED

AN ACT

relating to exemptions from the sales tax for certain solar and wind energy devices.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.334 to read as follows:

Sec. 151.334. SOLAR AND WIND ENERGY DEVICES. (a) In this section:

(1) "Solar energy device" means a system or series of mechanisms designed primarily to provide heating or cooling or to produce electrical or mechanical power by collecting and transferring solar-generated energy.

(2) "Wind energy device" means a system or a series of mechanisms designed primarily to provide heating or cooling or to produce electrical or mechanical power by collecting and transferring wind-generated energy.

(b) The sale of a solar or wind energy device purchased for noncommercial home or personal use to which this section applies 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 Saturday preceding the last Monday in May (Memorial Day) and ending at 11:59 p.m. on the last Monday in May.

(c) The purchaser must give the seller an exemption certificate that certifies in writing to the seller that the solar

1 or wind energy device qualifies as exempt under Subsection (b).

2 SECTION 2. The change in law made by this Act does not
3 affect tax liability accruing before the effective date of this
4 Act. That liability continues in effect as if this Act had not been
5 enacted, and the former law is continued in effect for the
6 collection of taxes due and for civil and criminal enforcement of
7 the liability for those taxes.

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