

By: Martinez Fischer

H.B. No. 2762

A BILL TO BE ENTITLED

1 AN ACT
2 relating to exemptions from the sales tax for certain school
3 supplies.

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 151.3275 to read as follows:

7 Sec. 151.3275. SCHOOL SUPPLIES. (a) The sale or storage,
8 use, or other consumption of a school supply is exempted from the
9 taxes imposed by this chapter.

10 (b) For purposes of this exemption, "school supply" means:

11 (1) crayons;

12 (2) scissors;

13 (3) glue, paste, and glue sticks;

14 (4) pencils;

15 (5) pens;

16 (6) erasers;

17 (7) rulers;

18 (8) markers;

19 (9) highlighters;

20 (10) paper, including loose-leaf ruled notebook
21 paper, copy paper, graph paper, tracing paper, manila paper,
22 colored paper, poster board, and construction paper;

23 (11) writing tablets;

24 (12) spiral notebooks;

- 1 (13) bound composition notebooks;
- 2 (14) pocket folders;
- 3 (15) plastic folders;
- 4 (16) expandable portfolios;
- 5 (17) manila folders;
- 6 (18) three-ring binders that are three inches or less
7 in capacity;
- 8 (19) backpacks and zipper pencil bags;
- 9 (20) school supply boxes;
- 10 (21) clipboards;
- 11 (22) index cards;
- 12 (23) index card boxes;
- 13 (24) calculators;
- 14 (25) protractors;
- 15 (26) compasses;
- 16 (27) music notebooks;
- 17 (28) sketch or drawing pads;
- 18 (29) paintbrushes;
- 19 (30) watercolors;
- 20 (31) acrylic, tempera, or oil paints;
- 21 (32) tape, including masking tape and Scotch tape;
- 22 (33) clay and glazes;
- 23 (34) pencil sharpeners;
- 24 (35) thesauruses; and
- 25 (36) dictionaries.

26 SECTION 2. Section 151.327, Tax Code, is repealed.

27 SECTION 3. The change in law made by this Act does not

1 affect taxes imposed before the effective date of this Act, and the
2 law in effect before the effective date of this Act is continued in
3 effect for purposes of the liability for and collection of those
4 taxes.

5 SECTION 4. This Act takes effect July 1, 2009, if it
6 receives a vote of two-thirds of all the members elected to each
7 house, as provided by Section 39, Article III, Texas Constitution.
8 If this Act does not receive the vote necessary for effect on that
9 date, this Act takes effect October 1, 2009.