

By: Gallegos

S.B. No. 179

A BILL TO BE ENTITLED

AN ACT

relating to exempting certain hurricane preparation supplies from the sales tax for a limited period.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.357 to read as follows:

Sec. 151.357. HURRICANE PREPARATION SUPPLIES FOR LIMITED PERIOD. (a) The sale of a hurricane preparation item is exempted from the taxes imposed by this chapter if the sale takes place during a period beginning at 12:01 a.m. on June 1 and ending at 12 midnight on June 7.

(b) For purposes of this section, "hurricane preparation item" means:

(1) an item listed in this subdivision, the sales price of which does not exceed \$20:

(A) a reusable or artificial ice product;

(B) duct tape;

(C) a portable, self-powered light source;

(D) a battery-powered flashlight or lantern;

(E) a gas-fueled lantern;

(F) an oil-fueled torch, including a tiki torch;

or

(G) a candle;

(2) an item listed in this subdivision, the sales

1 price of which does not exceed \$25:

2 (A) a gasoline or diesel fuel container;

3 (B) a manual can opener; or

4 (C) a first-aid kit;

5 (3) an item listed in this subdivision, the sales  
6 price of which does not exceed \$30:

7 (A) a battery, including a rechargeable battery,  
8 other than a cellular telephone battery; or

9 (B) a nonelectric cooler or ice chest for food  
10 storage;

11 (4) an item listed in this subdivision, the sales  
12 price of which does not exceed \$50:

13 (A) a tarpaulin, plastic drop cloth, or other  
14 flexible waterproof sheeting;

15 (B) a ground anchor system or tie-down kit;

16 (C) a bungee cord or similar elastic cord;

17 (D) a water storage container; or

18 (E) a ratchet strap;

19 (5) an item listed in this subdivision, the sales  
20 price of which does not exceed \$75:

21 (A) a cellular telephone battery or battery  
22 charger;

23 (B) a battery-powered or self-powered radio,  
24 including a two-way radio or weatherband radio;

25 (C) a carbon monoxide detector;

26 (D) a smoke detector; or

27 (E) a fire extinguisher;

1           (6) an item listed in this subdivision, the sales  
2 price of which does not exceed \$200:

3                   (A) a storm shutter; or

4                   (B) any material specifically manufactured and  
5 marketed for the purpose of preventing window damage, including a  
6 hurricane-resistant window or window panel;

7           (7) an item listed in this subdivision, the sales  
8 price of which does not exceed \$1,000:

9                   (A) a portable generator used to supply  
10 electricity in the event of a power outage and the power cords  
11 necessary to connect the generator; or

12                   (B) a power inverter used to supply electricity  
13 in the event of a power outage and the power cords necessary to  
14 connect the power inverter; or

15           (8) a package containing more than one unit of an item  
16 listed in this subsection if the sales price of the package does not  
17 exceed the sales price allowed for one unit of the item.

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

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