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S.B. No. 360

A BILL TO BE ENTITLED

1 AN ACT

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

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 151.357 to read as follows:

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

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

14 (1) an artificial ice product, the sales price of
15 which does not exceed \$10;

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

18 (A) a portable, self-powered light source
19 regardless of whether the item also has an electrical cord;

20 (B) a battery-powered flashlight or lantern
21 regardless of whether the item also has an electrical cord;

22 (C) a lantern fueled by propane, kerosene, lamp
23 oil, or a similar fuel;

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

- 1 (E) a candle;
2 (F) duct tape;
3 (G) a manual can opener; or
4 (H) a first aid kit;
5 (3) a gasoline, diesel fuel, liquefied petroleum gas,
6 kerosene, or other fuel container, the sales price of which does not
7 exceed \$25;
8 (4) an item listed in this subdivision, the sales
9 price of which does not exceed \$30:
10 (A) a AAA, AA, C, or D cell or 6-volt or 9-volt
11 battery, including a rechargeable battery, other than an
12 automobile, boat, or cellular telephone battery; or
13 (B) a nonelectric cooler or ice chest for food
14 storage;
15 (5) a cellular telephone battery charger, the sales
16 price of which does not exceed \$40;
17 (6) an item listed in this subdivision, the sales
18 price of which does not exceed \$50:
19 (A) a battery-powered or self-powered radio,
20 including a two-way radio or weather band radio, regardless of
21 whether the item also has an electrical cord;
22 (B) a tarpaulin, Visqueen, plastic sheeting,
23 plastic drop cloth, or other flexible waterproof sheeting;
24 (C) a ground anchor system or tie-down kit;
25 (D) a bungee cord or similar elastic cord;
26 (E) a ratchet strap;
27 (F) a power cord; or

1 (G) a water storage container;

2 (7) a cellular telephone battery, the sales price of
3 which does not exceed \$60;

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

6 (A) a carbon monoxide detector;

7 (B) a smoke detector;

8 (C) a fire extinguisher;

9 (D) a package containing two or more items listed
10 in Subdivisions (1) through (7) or this subdivision; or

11 (E) a package containing one or more items listed
12 in Subdivisions (1) through (7) or this subdivision and one or more
13 items otherwise exempt from taxation under this chapter;

14 (9) an item listed in this subdivision, the sales
15 price of which does not exceed \$200:

16 (A) a storm shutter; or

17 (B) any material specifically manufactured,
18 rated, and marketed for the purpose of preventing window damage
19 from storms; or

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

22 (A) a portable generator used to provide light or
23 communications or to preserve perishable food in the event of a
24 power outage; or

25 (B) a power inverter used to supply electricity
26 in the event of a power outage.

27 SECTION 2. 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 3. This Act takes effect September 1, 2009.