

By: Shapleigh

S.B. No. 675

A BILL TO BE ENTITLED

1 AN ACT
2 relating to exemptions from the sales tax for certain limited
3 periods.

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

5 SECTION 1. The heading to Section 151.326, Tax Code, is
6 amended to read as follows:

7 Sec. 151.326. CLOTHING AND FOOTWEAR FOR LIMITED PERIODS
8 [~~PERIOD~~].

9 SECTION 2. Section 151.326(a), Tax Code, is amended to read
10 as follows:

11 (a) The sale of an article of clothing or footwear designed
12 to be worn on or about the human body is exempted from the taxes
13 imposed by this chapter if:

14 (1) the sales price of the article is less than \$100;
15 and

16 (2) the sale takes place during:

17 (A) a period beginning at 12:01 a.m. on the third
18 Friday in August and ending at 12 midnight on the following Sunday;
19 or

20 (B) a period beginning at 12:01 a.m. on the first
21 Friday in December and ending at 12 midnight on the following
22 Sunday.

23 SECTION 3. Section 151.327(a), Tax Code, is amended to read
24 as follows:

1 (a) The sale or storage, use, or other consumption of a
2 school backpack is exempted from the taxes imposed by this chapter
3 if the backpack is purchased:

4 (1) for use by a student in a public or private
5 elementary or secondary school;

6 (2) during a [~~the~~] period described by Section
7 151.326(a)(2); and

8 (3) for a sales price of less than \$100.

9 SECTION 4. The changes in law made by this Act do not affect
10 tax liability accruing before the effective date of this Act. That
11 liability continues in effect as if this Act had not been enacted,
12 and the former law is continued in effect for the collection of
13 taxes due and for civil and criminal enforcement of the liability of
14 those taxes.

15 SECTION 5. This Act takes effect immediately if it receives
16 a vote of two-thirds of all the members elected to each house, as
17 provided by Section 39, Article III, Texas Constitution. If this
18 Act does not receive the vote necessary for immediate effect, this
19 Act takes effect September 1, 2009.