

## **BILL ANALYSIS**

H.B. 199  
By: Parker  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties assert that there is a need to change the start date for the state sales tax holiday weekend in order to provide parents more time before the first day of school to use the holiday. H.B. 199 seeks to change the start date for the state sales tax holiday weekend from the third Friday in August to the first Friday in August.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 199 amends the Tax Code to change the period during which the sale of an article of clothing or footwear designed to be worn on or about the human body is exempted from the sales tax from a period beginning at 12:01 a.m. on the third Friday in August and ending at 12 midnight on the following Sunday to a period beginning at 12:01 a.m. on the first Friday in August and ending at 12 midnight on the following Sunday.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2011.