

By: Parker

H.B. No. 199

A BILL TO BE ENTITLED

1 AN ACT
2 relating to exemptions from the sales tax for clothing, footwear,
3 and certain other items for a limited period.

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

5 SECTION 1. Section 151.326(a), Tax Code, is amended to read
6 as follows:

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

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

12 (2) the sale takes place during a period beginning at
13 12:01 a.m. on the first [~~third~~] Friday in August and ending at 12
14 midnight on the following Sunday.

15 SECTION 2. The change in law made by this Act does not
16 affect tax liability accruing before the effective date of this
17 Act. That liability continues in effect as if this Act had not been
18 enacted, and the former law is continued in effect for the
19 collection of taxes due and for civil and criminal enforcement of
20 the liability for those taxes.

21 SECTION 3. This Act takes effect immediately if it receives
22 a vote of two-thirds of all the members elected to each house, as
23 provided by Section 39, Article III, Texas Constitution. If this
24 Act does not receive the vote necessary for immediate effect, this

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1 Act takes effect September 1, 2011.