

By: Guillen

H.B. No. 379

A BILL TO BE ENTITLED

AN ACT

relating to exemptions from the sales tax for clothing, footwear,
and certain other items for a limited period.

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

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

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

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

(2) the sale takes place during a period beginning at
12:01 a.m. on the ~~third~~ Friday before the 8th day preceding the
earliest date on which any school district, other than a district
operating a year-round system, may begin instruction for the school
year as prescribed by Section 25.0811(a), Education Code, [~~in
August~~] and ending at 12 midnight on the following Sunday.

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

SECTION 3. This Act takes effect immediately if it receives

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1 a vote of two-thirds of all the members elected to each house, as
2 provided by Section 39, Article III, Texas Constitution. If this
3 Act does not receive the vote necessary for immediate effect, this
4 Act takes effect September 1, 2011.