

BILL ANALYSIS

H.B. 357
By: Giddings
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties observe that the purpose of the state sales tax holiday is to provide families preparing to go back to school a time during which they may purchase many of the supplies needed tax free. These items include backpacks, notebooks, clothing, and other school supplies, but, notably, not school art supplies. H.B. 357 seeks to help families with students in art classes purchase the needed supplies by including school art supplies among the items that may be purchased tax free during a sales tax holiday.

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. 357 amends the Tax Code to include a paintbrush used for artwork, watercolors, and acrylic, tempera, and oil paints in the definition of "school supply," as that term relates to the sales tax exemption for certain school supplies.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2013.