

BILL ANALYSIS

H.B. 1202
By: Parker
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties assert that the start date for the sales tax holiday for certain articles of clothing or footwear needs to be changed in order to provide parents more time before the first day of school to use the holiday and so that it falls on a more convenient weekend for small business retailers. The parties also express concern that current law is unclear regarding whether a school district that is granted an exception to the uniform school start date could inadvertently change the date of the sales tax holiday. H.B. 1202 seeks to address these concerns.

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. 1202 amends the Tax Code to change the date on which the sales tax holiday for certain articles of clothing or footwear begins from 12:01 a.m. on the Friday before the eighth 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 to 12:01 a.m. on the Friday before the 15th day preceding the uniform date prescribed by statute, without regard to any authorized exception, before which a school district may not begin instruction for the school year.

EFFECTIVE DATE

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