

By: Menendez

H.B. No. 40

A BILL TO BE ENTITLED

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

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 Friday before the 15th day or the eighth day
14 preceding the earliest date on which any school district, other
15 than a district operating a year-round system, may begin
16 instruction for the school year as prescribed by Section
17 25.0811(a), Education Code, and ending at 12 midnight on the
18 following Sunday.

19 SECTION 2. Section 151.327(a-1), Tax Code, is amended to
20 read as follows:

21 (a-1) The sale or storage, use, or other consumption of a
22 school supply or a school backpack is exempted from the taxes
23 imposed by this chapter if the school supply or backpack is
24 purchased:

1 (1) for use by a student in a public or private
2 elementary or secondary school;

3 (2) during a [~~the~~] period described by Section
4 151.326(a)(2); and

5 (3) for a sales price of less than \$100.

6 SECTION 3. The change in law made by this Act does not
7 affect tax liability accruing before the effective date of this
8 Act. That liability continues in effect as if this Act had not been
9 enacted, and the former law is continued in effect for the
10 collection of taxes due and for civil and criminal enforcement of
11 the liability for those taxes.

12 SECTION 4. This Act takes effect immediately if it receives
13 a vote of two-thirds of all the members elected to each house, as
14 provided by Section 39, Article III, Texas Constitution. If this
15 Act does not receive the vote necessary for immediate effect, this
16 Act takes effect September 1, 2013.