

By: Isaac

H.B. No. 230

A BILL TO BE ENTITLED

AN ACT

relating to exempting textbooks purchased, used, or consumed by university and college students from the sales and use tax for a limited period.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3211 to read as follows:

Sec. 151.3211. TEXTBOOKS PURCHASED, USED, OR CONSUMED BY UNIVERSITY AND COLLEGE STUDENTS FOR LIMITED PERIOD. (a) The sale, use, or consumption of a book written, designed, and produced for educational, instructional, or pedagogical purposes is exempted from the taxes imposed by this chapter if:

(1) the book is purchased by a full-time or part-time student enrolled at an institution of higher education as defined by Section 61.003, Education Code, or a private or independent college or university that is located in this state and that is accredited by a recognized accrediting agency as defined by Section 61.003, Education Code; and

(2) the purchase takes place during a period:

(A) beginning at 12:01 a.m. on the third Friday in August and ending at 12 midnight on the third following Sunday; or

(B) beginning at 12:01 a.m. on the second Friday in January and ending at 12 midnight on the third following Sunday.

1 (b) A person may establish that the person is a full-time or
2 part-time student by presenting a valid student identification
3 card. The comptroller by rule shall prescribe the manner in which a
4 person may electronically establish, when making an online
5 purchase, that the person is a full-time or part-time student.

6 SECTION 2. The change in law made by this Act does not
7 affect taxes imposed before the effective date of this Act, and the
8 law in effect before the effective date of this Act is continued in
9 effect for purposes of the liability for and collection of those
10 taxes.

11 SECTION 3. This Act takes effect July 1, 2013, if it
12 receives a vote of two-thirds of all the members elected to each
13 house, as provided by Section 39, Article III, Texas Constitution.
14 If this Act does not receive the vote necessary for effect on that
15 date, this Act takes effect October 1, 2013.