

By: Ashby

H.B. No. 744

A BILL TO BE ENTITLED

AN ACT

relating to a sales tax exemption for certain electronic devices sold during 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 151.3271 to read as follows:

Sec. 151.3271. CERTAIN ELECTRONIC DEVICES FOR LIMITED PERIOD. (a) In this section:

(1) "E-reader" means a mobile electronic device that is designed primarily for the purpose of reading digital electronic books and periodicals.

(2) "Personal computer" means a laptop, desktop, tower computer system, or other personal computer that includes a central processing unit, random access memory, a storage device, a display monitor, and a keyboard.

(3) "Tablet computer" means a mobile computer designed for general personal computing purposes that is primarily operated by use of a touchscreen or stylus.

(b) The sale or storage, use, or other consumption of an e-reader, personal computer, or tablet computer is exempted from the taxes imposed by this chapter if the e-reader, personal computer, or tablet computer:

(1) is purchased during the period described by Section 151.326(a)(2);

1 (2) is purchased for a sales price of less than \$1,000;

2 and

3 (3) is not purchased over the Internet.

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

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