A BILL TO BE ENTITLED

AN ACT

relating to an exemption from the sales tax for certain solar energy
devices.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
by adding Section 151.3333 to read as follows:

Sec. 151.3333. SOLAR ENERGY DEVICE. (a) In this section:

(1) "Retail customer" has the meaning assigned by
Section 31.002, Utilities Code.

(2) "Solar energy device" has the meaning assigned by
Section 171.107.

(b) The sale, use, or installation of a solar energy device
that is installed on a retail customer's side of the meter is
exempted from the taxes imposed by this chapter.

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

SECTION 3. This Act takes effect September 1, 2013.