

By: Ellis

S.B. No. 485

A BILL TO BE ENTITLED

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

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

5 SECTION 1. Subsection (a), Section 151.326, Tax Code, is
6 amended to read 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 ~~eightth~~ day preceding the
14 uniform date prescribed by Section 25.0811(a), Education Code,
15 without regard to any exception authorized by that section, before
16 which a school district ~~[earliest date on which any school~~
17 ~~district, other than a district operating a year-round system,~~] may
18 not begin instruction for the school year ~~[as prescribed by Section~~
19 ~~25.0811(a), Education Code],~~ and ending at 12 midnight on the
20 following Sunday.

21 SECTION 2. The change in law made by this Act does not
22 affect tax liability accruing before the effective date of this
23 Act. That liability continues in effect as if this Act had not been
24 enacted, and the former law is continued in effect for the

1 collection of taxes due and for civil and criminal enforcement of
2 the liability for those taxes.

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