

By: West

S.B. No. 535

A BILL TO BE ENTITLED

AN ACT

relating to exemptions from the sales and use tax for certain energy-efficient products.

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

SECTION 1. Section 151.333(b), Tax Code, is amended to read as follows:

(b) This section applies only to the following energy-efficient products:

(1) an air conditioner the sales price of which does not exceed \$8,000 [~~\$6,000~~];

(2) a clothes washer;

(3) a ceiling fan;

(4) a dehumidifier;

(5) a dishwasher;

(6) an incandescent or fluorescent lightbulb;

(7) a programmable thermostat; ~~and~~

(8) a refrigerator the sales price of which does not exceed \$2,000;

(9) a room air cleaner or purifier;

(10) home insulating and air sealing products;

(11) ductless heating and cooling equipment;

(12) a boiler;

(13) a furnace;

(14) an air source heat pump; and

1           (15) a geothermal heat pump.

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

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