

By: Bonnen of Brazoria, Martinez Fischer,  
Parker, Krause, Oliveira, et al.

H.B. No. 31

Substitute the following for H.B. No. 31:

By: Murphy

C.S.H.B. No. 31

A BILL TO BE ENTITLED

1 AN ACT

2 relating to decreasing the state sales and use tax rate.

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

4 SECTION 1. Section 151.051(b), Tax Code, is amended to read  
5 as follows:

6 (b) The sales tax rate is 5.95 [~~6-1/4~~] percent of the sales  
7 price of the taxable item sold.

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

14 SECTION 3. This Act takes effect October 1, 2015.