

By: Miller of Fort Bend

H.B. No. 1201

A BILL TO BE ENTITLED

AN ACT

1
2 relating to a sales tax exemption for items sold at a United States
3 military installation to a member of the United States armed forces
4 on active duty.

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

6 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
7 by adding Section 151.345 to read as follows:

8 Sec. 151.345. ITEMS SOLD AT MILITARY INSTALLATION TO ACTIVE
9 DUTY MILITARY PERSONNEL. A taxable item sold, leased, or rented
10 within the boundaries of a United States military installation to a
11 person who is a member of the United States armed forces on active
12 duty is exempted from the sales tax imposed by this chapter if the
13 sale, lease, or rental is made by a seller physically located at the
14 installation.

15 SECTION 2. The change in law made by this Act does not
16 affect taxes imposed before the effective date of this Act, and the
17 law in effect before the effective date of this Act is continued in
18 effect for purposes of the liability for and collection of those
19 taxes.

20 SECTION 3. This Act takes effect September 1, 2015.