

By: Darby, Bohac

H.B. No. 2492

Substitute the following for H.B. No. 2492:

By: Wray

C.S.H.B. No. 2492

A BILL TO BE ENTITLED

1 AN ACT
2 relating to an exemption from the sales tax for certain
3 water-efficient products for a limited period.

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

5 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
6 by adding Section 151.3335 to read as follows:

7 Sec. 151.3335. WATER-EFFICIENT PRODUCTS. (a) In this
8 section:

9 (1) "Water-conserving product":

10 (A) means tangible personal property that:

11 (i) is used on private residential property
12 and is not used for business or trade; and

13 (ii) when used or planted in an outdoor
14 residential property, may result in:

15 (a) water conservation or groundwater
16 retention;

17 (b) water table recharge; or

18 (c) a decrease in ambient air
19 temperature that limits water evaporation; and

20 (B) includes:

21 (i) a soaker or drip-irrigation hose;

22 (ii) a moisture control for a sprinkler or
23 irrigation system;

24 (iii) mulch;

1 (iv) a rain barrel or an alternative rain
2 and moisture collection system; and

3 (v) a permeable ground cover surface that
4 allows water to reach underground basins, aquifers, or water
5 collection points.

6 (2) "WaterSense product" means a product that has been
7 designated as a WaterSense certified product under the WaterSense
8 program operated by the United States Environmental Protection
9 Agency, or a similar successor program.

10 (b) The sale of a water-conserving product or WaterSense
11 product is exempted from the taxes imposed by this chapter if the
12 sale takes place during the period described by Section 151.333(c).

13 SECTION 2. This Act takes effect July 1, 2015, if it
14 receives a vote of two-thirds of all the members elected to each
15 house, as provided by Section 39, Article III, Texas Constitution.
16 If this Act does not receive the vote necessary for effect on that
17 date, this Act takes effect October 1, 2015.