

1-1 By: Hinojosa S.B. No. 904
 1-2 (In the Senate - Filed March 3, 2015; March 9, 2015, read
 1-3 first time and referred to Committee on Finance; April 22, 2015,
 1-4 reported favorably by the following vote: Yeas 10, Nays 0;
 1-5 April 22, 2015, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Eltife			X	
1-11 Hancock	X			
1-12 Huffman	X			
1-13 Kolthorst	X			
1-14 Nichols	X			
1-15 Schwertner	X			
1-16 Seliger			X	
1-17 Taylor of Galveston			X	
1-18 Uresti	X			
1-19 Watson	X			
1-20 West			X	
1-21 Whitmire			X	

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to exempting emergency preparation supplies from the sales
 1-26 and use tax for a limited period.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
 1-29 by adding Section 151.3565 to read as follows:

1-30 Sec. 151.3565. EMERGENCY PREPARATION SUPPLIES FOR LIMITED
 1-31 PERIOD. (a) The sale of an emergency preparation item is exempted
 1-32 from the taxes imposed by this chapter if the sale takes place
 1-33 during a period beginning at 12:01 a.m. on the Saturday before the
 1-34 last Monday in April and ending at 12 midnight on the last Monday in
 1-35 April.

1-36 (b) For purposes of this section, "emergency preparation
 1-37 item" means:

1-38 (1) a portable generator used to provide light or
 1-39 communications or to preserve perishable food in the event of a
 1-40 power outage, the sales price of which is less than \$3,000;

1-41 (2) an item listed in this subdivision, the sales
 1-42 price of which is less than \$300:

1-43 (A) a storm protection device manufactured,
 1-44 rated, and marketed specifically to prevent damage to a glazed or
 1-45 non-glazed opening during a storm; or

1-46 (B) an emergency or rescue ladder; or

1-47 (3) an item listed in this subdivision, the sales
 1-48 price of which is less than \$75:

1-49 (A) a reusable or artificial ice product;

1-50 (B) a portable, self-powered light source;

1-51 (C) a gasoline or diesel fuel container;

1-52 (D) a AAA cell, AA cell, C cell, D cell, 6 volt,
 1-53 or 9 volt battery, or a package containing more than one battery,
 1-54 other than an automobile or boat battery;

1-55 (E) a nonelectric cooler or ice chest for food
 1-56 storage;

1-57 (F) a tarpaulin or other flexible waterproof
 1-58 sheeting;

1-59 (G) a ground anchor system or tie-down kit;

1-60 (H) a mobile telephone battery or battery
 1-61 charger;

2-1 (I) a portable self-powered radio, including a
2-2 two-way radio or weatherband radio;

2-3 (J) a fire extinguisher, smoke detector, or
2-4 carbon monoxide detector;

2-5 (K) a hatchet or axe;

2-6 (L) a self-contained first aid kit; or

2-7 (M) a nonelectric can opener.

2-8 SECTION 2. The change in law made by this Act does not
2-9 affect taxes imposed before the effective date of this Act, and the
2-10 law in effect before the effective date of this Act is continued in
2-11 effect for purposes of the liability for and collection of those
2-12 taxes.

2-13 SECTION 3. This Act takes effect September 1, 2015.

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