

By: West

S.B. No. 1249

A BILL TO BE ENTITLED

AN ACT

relating to a sales and use exemption for ink cartridges for a limited period.

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

SECTION 1. Section 151.327, Tax Code, is amended to read as follows:

Sec. 151.327. SCHOOL SUPPLIES, ~~[AND]~~ SCHOOL BACKPACKS, AND INK CARTRIDGES BEFORE START OF SCHOOL. (a) In this section:

(1) "Backpack" means a messenger bag, book bag, or a pack with straps that a person wears on the person's back, including a backpack with wheels if the backpack can also be worn on the back. The term does not include an item that is commonly considered luggage, a briefcase, an athletic bag, a duffle bag, a gym bag, a computer bag, a purse, or a framed backpack.

(1-a) "Ink cartridge" means a container that holds ink for an inkjet printer.

(2) "School supply" has the meaning assigned by the Streamlined Sales and Use Tax Agreement adopted November 12, 2002, including all amendments made to the agreement on or before December 14, 2006.

(a-1) The sale or storage, use, or other consumption of a school supply, ~~[or a]~~ school backpack, or ink cartridge is exempted from the taxes imposed by this chapter if the school supply, ~~[or]~~ backpack, or ink cartridge is purchased:

1 (1) for use by a student in a public or private
2 elementary or secondary school;

3 (2) during the period described by Section
4 [151.326](#)(a)(2); and

5 (3) for a sales price of less than \$100.

6 (b) A retailer is not required to obtain an exemption
7 certificate stating that school supplies, ~~or~~ school backpacks, or
8 ink cartridges are purchased for use by students in a public or
9 private elementary or secondary school unless the school supplies,
10 ~~or~~ backpacks, or ink cartridges are purchased in a quantity that
11 indicates that the school supplies, ~~or~~ backpacks, or ink
12 cartridges are not purchased for use by students in a public or
13 private elementary or secondary school.

14 SECTION 2. The changes in law made by this Act do not affect
15 tax liability accruing before the effective date of this Act. That
16 liability continues in effect as if this Act had not been enacted,
17 and the former law is continued in effect for the collection of
18 taxes due and for civil and criminal enforcement of the liability
19 for those taxes.

20 SECTION 3. This Act takes effect immediately if it receives
21 a vote of two-thirds of all the members elected to each house, as
22 provided by Section [39](#), Article III, Texas Constitution. If this
23 Act does not receive the vote necessary for immediate effect, this
24 Act takes effect September 1, 2015.