

By: Ellis

S.B. No. 2006

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, Tax Code, is amended by adding
5 subsection (b-1) to read as follows:

6 (b-1) Notwithstanding subsection (b), the sales tax rate is
7 5.75 percent of the sales price of the taxable item sold. This
8 subsection shall expire on August 31, 2017.

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

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