

By: Fallon

H.B. No. 244

A BILL TO BE ENTITLED

AN ACT

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

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

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

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

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

SECTION 3. This Act takes effect December 1, 2017.