

By: Lucio III

H.B. No. 170

A BILL TO BE ENTITLED

1 AN ACT

2 relating to exempting books purchased, used, or consumed by
3 university and college students from the sales and use tax for
4 limited periods.

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

6 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
7 by adding Section 151.3211 to read as follows:

8 Sec. 151.3211. BOOKS PURCHASED, USED, OR CONSUMED BY
9 UNIVERSITY AND COLLEGE STUDENTS FOR LIMITED PERIODS. (a) The
10 sale, use, or consumption of a book is exempted from the taxes
11 imposed by this chapter if:

12 (1) the book is purchased by a full-time or part-time
13 student enrolled at an institution of higher education as defined
14 by Section 61.003, Education Code, or a private or independent
15 college or university that is located in this state and that is
16 accredited by a recognized accrediting agency as defined by Section
17 61.003, Education Code; and

18 (2) the purchase takes place during a period:

19 (A) beginning at 12:01 a.m. on August 17 and
20 ending at 12 midnight on August 31; or

21 (B) beginning at 12:01 a.m. on January 1 and
22 ending at 12 midnight on January 15.

23 (b) A person may establish that the person is a full-time or
24 part-time student by presenting a valid student identification

1 card. The comptroller by rule shall prescribe the manner in which a
2 person may electronically establish, when making an online
3 purchase, that the person is a full-time or part-time student.

4 SECTION 2. The change in law made by this Act does not
5 affect taxes imposed before the effective date of this Act, and the
6 law in effect before the effective date of this Act is continued in
7 effect for purposes of the liability for and collection of those
8 taxes.

9 SECTION 3. This Act takes effect July 1, 2017, if it
10 receives a vote of two-thirds of all the members elected to each
11 house, as provided by Section 39, Article III, Texas Constitution.
12 If this Act does not receive the vote necessary for effect on that
13 date, this Act takes effect October 1, 2017.