

By: Villalba

H.B. No. 660

A BILL TO BE ENTITLED

1 AN ACT
2 relating to a sales and use tax exemption for Texas state flags.
3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
4 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
5 by adding Section 151.3401 to read as follows:
6 Sec. 151.3401. TEXAS STATE FLAG. A state flag, as
7 described by Section 3100.001, Government Code, is exempted from
8 the taxes imposed by this chapter.
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 this 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, 2017.