

By: Howard

H.B. No. 315

A BILL TO BE ENTITLED

AN ACT

relating to a sales and use tax exemption for condoms.

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

SECTION 1. Section 151.313(a), Tax Code, is amended to read as follows:

(a) The following items are exempted from the taxes imposed by this chapter:

(1) a drug or medicine, other than insulin, if prescribed or dispensed for a human or animal by a licensed practitioner of the healing arts;

(2) insulin;

(3) a drug or medicine that is required to be labeled with a "Drug Facts" panel in accordance with regulations of the federal Food and Drug Administration, without regard to whether it is prescribed or dispensed by a licensed practitioner of the healing arts;

(4) a hypodermic syringe or needle;

(5) a brace; hearing aid or audio loop; orthopedic, dental, or prosthetic device; ileostomy, colostomy, or ileal bladder appliance; or supplies or replacement parts for the listed items;

(6) a therapeutic appliance, device, and any related supplies specifically designed for those products, if dispensed or prescribed by a licensed practitioner of the healing arts, when

1 those items are purchased and used by an individual for whom the
2 items listed in this subdivision were dispensed or prescribed;

3 (7) corrective lens and necessary and related
4 supplies, if dispensed or prescribed by an ophthalmologist or
5 optometrist;

6 (8) specialized printing or signalling equipment used
7 by the deaf for the purpose of enabling the deaf to communicate
8 through the use of an ordinary telephone and all materials, paper,
9 and printing ribbons used in that equipment;

10 (9) a braille wristwatch, braille writer, braille
11 paper and braille electronic equipment that connects to computer
12 equipment, and the necessary adaptive devices and adaptive computer
13 software;

14 (10) each of the following items if purchased for use
15 by the blind to enable them to function more independently: a slate
16 and stylus, print enlarger, light probe, magnifier, white cane,
17 talking clock, large print terminal, talking terminal, or harness
18 for guide dog;

19 (11) hospital beds;

20 (12) blood glucose monitoring test strips;

21 (13) an adjustable eating utensil used to facilitate
22 independent eating if purchased for use by a person, including a
23 person who is elderly or physically disabled, has had a stroke, or
24 is a burn victim, who does not have full use or control of the
25 person's hands or arms;

26 (14) subject to Subsection (d), a dietary supplement;

27 [~~and~~]

1 (15) intravenous systems, supplies, and replacement
2 parts designed or intended to be used in the diagnosis or treatment
3 of humans; and

4 (16) condoms.

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

10 SECTION 3. This Act takes effect September 1, 2019.