

By: Turner of Tarrant

H.B. No. 451

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from the sales and use tax for certain lightbulbs for a limited period.

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

SECTION 1. Section 151.333(b), Tax Code, is amended to read as follows:

(b) This section applies only to the following energy-efficient products:

(1) an air conditioner the sales price of which does not exceed \$6,000;

(2) a clothes washer;

(3) a ceiling fan;

(4) a dehumidifier;

(5) a dishwasher;

(6) an incandescent, ~~or~~ fluorescent, or light-emitting diode (LED) lightbulb;

(7) a programmable thermostat; and

(8) a refrigerator the sales price of which does not exceed \$2,000.

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

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1 the liability for those taxes.

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