

By: Meza

H.B. No. 1727

A BILL TO BE ENTITLED

AN ACT

relating to a sales and use tax exemption for United States flags
and Texas state flags.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
by adding Section 151.3401 to read as follows:

Sec. 151.3401. CERTAIN FLAGS. A flag is exempted from the
taxes imposed by this chapter if the flag is a United States flag or
a state flag, as described by Section 3100.001, Government Code.

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 September 1, 2019.