

By: Meza

H.B. No. 2543

A BILL TO BE ENTITLED

AN ACT

relating to exempting textbooks purchased, used, or consumed by certain students from the sales and use tax.

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

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

Sec. 151.3211. TEXTBOOKS PURCHASED, USED, OR CONSUMED BY CERTAIN STUDENTS. (a) The sale, use, or consumption of a book written, designed, and produced for educational, instructional, or pedagogical purposes is exempted from the taxes imposed by this chapter if the book is purchased by a full-time or part-time student enrolled at:

(1) an institution of higher education as defined by Section 61.003, Education Code;

(2) a private or independent college or university that is located in this state and is accredited by a recognized accrediting agency as defined by Section 61.003, Education Code; or

(3) a career school or college as defined by Section 132.001, Education Code.

(b) To qualify for the exemption under this section, a person must establish that the person is a full-time or part-time student by presenting a valid student identification card. The comptroller by rule shall prescribe the manner by which a person making an online purchase may electronically present a valid

1 student identification card.

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

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