

By: Cole

H.B. No. 3491

A BILL TO BE ENTITLED

AN ACT

1
2 relating to a sales and use tax exemption for taxable items used to
3 assist persons with an intellectual or developmental disability.

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

5 SECTION 1. Effective January 1, 2020, Section [151.313](#), Tax
6 Code, is amended by adding Subsection (b-1) to read as follows:

7 (b-1) A taxable item used to assist a person with an
8 intellectual or developmental disability with the activities of
9 daily living is exempted from the taxes imposed by this chapter.
10 The comptroller by rule shall specify assistive technologies,
11 adaptive equipment, and other taxable items that qualify for the
12 exemption under this subsection and the requirements for claiming
13 the exemption with respect to each item.

14 SECTION 2. The comptroller of public accounts shall adopt
15 the rules required by Section [151.313\(b-1\)](#), Tax Code, as added by
16 this Act, not later than December 1, 2019. Before adopting the
17 rules, the comptroller and the Health and Human Services Commission
18 shall jointly conduct at least one public hearing to gather
19 information from experts and other interested persons regarding
20 taxable items used to assist a person with an intellectual or
21 developmental disability with the activities of daily living.

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