

By: Fallon

S.B. No. 843

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to a sales tax exemption for items sold, leased, or rented  
3 at a United States military installation to a member of the United  
4 States armed forces on active duty.

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

6 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended  
7 by adding Section 151.345 to read as follows:

8 Sec. 151.345. ITEMS SOLD, LEASED, OR RENTED AT MILITARY  
9 INSTALLATION TO ACTIVE DUTY MILITARY PERSONNEL. A taxable item  
10 sold, leased, or rented within the boundaries of a United States  
11 military installation to a person who is a member of the United  
12 States armed forces on active duty is exempted from the sales tax  
13 imposed by this chapter if the sale, lease, or rental is made by a  
14 seller physically located at the installation.

15 SECTION 2. The change in law made by this Act does not  
16 affect tax liability accruing before the effective date of this  
17 Act. That liability continues in effect as if this Act had not been  
18 enacted, and the former law is continued in effect for the  
19 collection of taxes due and for civil and criminal enforcement of  
20 the liability for those taxes.

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