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By:  Jetton H.B. No. 3189

A BILL TO BE ENTITLED

AN ACT

relating to a sales and use tax exemption for school supplies purchased by a teacher.

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

SECTION 1.  Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3271 to read as follows:

Sec. 151.3271.  SCHOOL SUPPLIES PURCHASED BY TEACHER. (a) In this section, "school supply" has the meaning assigned by Section 151.327.

(b)  The sale, storage, use, or other consumption of a school supply is exempted from the taxes imposed by this chapter if:

(1)  the school supply is purchased for use by a teacher in a public, private, or open-enrollment charter school that provides primary or secondary education; and

(2)  the sales price of the school supply is less than $100.

(c)  A retailer is not required to obtain an exemption certificate stating that school supplies are purchased for use by a teacher in a public, private, or open-enrollment charter school unless the school supplies are purchased in a quantity that indicates that the school supplies are not purchased for use by a teacher at a public, private, or open-enrollment charter school.

(d)  The comptroller by rule shall prescribe the manner in which a person may establish that the person is a teacher who is eligible for the exemption provided by this section.

SECTION 2.  (a) The exemption provided by Section 151.3271(b), Tax Code, as added by this Act, applies only to a purchase made on or after January 1, 2022.

(b)  The changes in law made by this Act do not affect tax liability accruing before January 1, 2022. 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, 2021.