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By:  Meza H.B. No. 3195

A BILL TO BE ENTITLED

AN ACT

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

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

SECTION 1.  Effective January 1, 2022, Section 151.313, Tax Code, is amended by adding Subsection (b-1) to read as follows:

(b-1)  A taxable item used to assist a person with an intellectual, developmental, or cognitive disability with the activities of daily living is exempted from the taxes imposed by this chapter. The comptroller by rule shall specify assistive technologies, adaptive equipment, and other taxable items that qualify for the exemption under this subsection and the requirements for claiming the exemption with respect to each item. In this subsection, "cognitive disability" means a condition, regardless of whether acquired or congenital, that limits neurological or brain functioning and results in a person having difficulty with one or more types of skills, including communication skills, self-care skills, and social skills.

SECTION 2.  The comptroller of public accounts shall adopt the rules required by Section 151.313(b-1), Tax Code, as added by this Act, not later than December 1, 2021. Before adopting the rules, the comptroller and the Health and Human Services Commission shall jointly conduct at least one public hearing to gather information from experts and other interested persons regarding taxable items used to assist a person with an intellectual, developmental, or cognitive disability with the activities of daily living.

SECTION 3.  Except as otherwise provided by this Act, this Act takes effect September 1, 2021.