87R623 SRA-D

By:  Blanco S.B. No. 438

A BILL TO BE ENTITLED

AN ACT

relating to exempting disinfectant cleaning supplies and certain face masks and disposable gloves from sales and use taxes for a limited period.

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

SECTION 1.  Section 151.3565(b), Tax Code, is amended to read as follows:

(b)  For purposes of this section, "emergency preparation item" means:

(1)  a portable generator used to provide light or communications or to preserve perishable food in the event of a power outage, the sales price of which is less than $3,000;

(2)  an item listed in this subdivision, the sales price of which is less than $300:

(A)  a storm protection device manufactured, rated, and marketed specifically to prevent damage to a glazed or non-glazed opening during a storm; or

(B)  an emergency or rescue ladder; or

(3)  an item listed in this subdivision, the sales price of which is less than $75:

(A)  a reusable or artificial ice product;

(B)  a portable, self-powered light source;

(C)  a gasoline or diesel fuel container;

(D)  a AAA cell, AA cell, C cell, D cell, 6 volt, or 9 volt battery, or a package containing more than one battery, other than an automobile or boat battery;

(E)  a nonelectric cooler or ice chest for food storage;

(F)  a tarpaulin or other flexible waterproof sheeting;

(G)  a ground anchor system or tie-down kit;

(H)  a mobile telephone battery or battery charger;

(I)  a portable self-powered radio, including a two-way radio or weatherband radio;

(J)  a fire extinguisher, smoke detector, or carbon monoxide detector;

(K)  a hatchet or axe;

(L)  a self-contained first aid kit; [~~or~~]

(M)  a nonelectric can opener;

(N)  a medical face mask or other face mask used to protect the nose and mouth of a person wearing the mask from potential contaminants in the environment or to interfere with the transmission of particles originating from the nose or mouth of a person wearing the mask, or a package containing more than one face mask described by this paragraph;

(O)  a disposable glove, including a latex glove, the primary purpose of which is to act as a protective barrier to prevent the possible transmission of disease, or a package containing more than one disposable glove described by this paragraph; or

(P)  disinfectant cleaning supplies, including bleach products and sanitizing wipes.

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

SECTION 3.  This Act takes effect September 1, 2021.