

By: Meza

H.B. No. 3195

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, developmental, or cognitive
4 disability.

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

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

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

20 SECTION 2. The comptroller of public accounts shall adopt
21 the rules required by Section 151.313(b-1), Tax Code, as added by
22 this Act, not later than December 1, 2021. Before adopting the
23 rules, the comptroller and the Health and Human Services Commission
24 shall jointly conduct at least one public hearing to gather

1 information from experts and other interested persons regarding
2 taxable items used to assist a person with an intellectual,
3 developmental, or cognitive disability with the activities of daily
4 living.

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