

By: Blanco

S.B. No. 438

A BILL TO BE ENTITLED

AN ACT

1
2 relating to exempting disinfectant cleaning supplies and certain
3 face masks and disposable gloves from sales and use taxes for a
4 limited period.

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

6 SECTION 1. Section [151.3565\(b\)](#), Tax Code, is amended to
7 read as follows:

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

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

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

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

18 (B) an emergency or rescue ladder; or

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

21 (A) a reusable or artificial ice product;

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

23 (C) a gasoline or diesel fuel container;

24 (D) a AAA cell, AA cell, C cell, D cell, 6 volt,

1 or 9 volt battery, or a package containing more than one battery,
2 other than an automobile or boat battery;

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

5 (F) a tarpaulin or other flexible waterproof
6 sheeting;

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

8 (H) a mobile telephone battery or battery
9 charger;

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

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

14 (K) a hatchet or axe;

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

16 (M) a nonelectric can opener;

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

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

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

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

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