88R2137 KBB-D

By:  Neave H.B. No. 48

A BILL TO BE ENTITLED

AN ACT

relating to a sales and use tax exemption for children's diapers and baby wipes.

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

SECTION 1.  Section 151.313, Tax Code, is amended by amending Subsection (a) and adding Subsections (g) and (h) to read as follows:

(a)  The following items are exempted from the taxes imposed by this chapter:

(1)  a drug or medicine, other than insulin, if prescribed or dispensed for a human or animal by a licensed practitioner of the healing arts;

(2)  insulin;

(3)  a drug or medicine that is required to be labeled with a "Drug Facts" panel in accordance with regulations of the federal Food and Drug Administration, without regard to whether it is prescribed or dispensed by a licensed practitioner of the healing arts;

(4)  a hypodermic syringe or needle;

(5)  a brace; hearing aid or audio loop; orthopedic, dental, or prosthetic device; ileostomy, colostomy, or ileal bladder appliance; or supplies or replacement parts for the listed items;

(6)  a therapeutic appliance, device, and any related supplies specifically designed for those products, if dispensed or prescribed by a licensed practitioner of the healing arts, when those items are purchased and used by an individual for whom the items listed in this subdivision were dispensed or prescribed;

(7)  a corrective lens and necessary and related supplies, if dispensed or prescribed by an ophthalmologist or optometrist;

(8)  specialized printing or signalling equipment used by a person who is [~~the~~] deaf for the purpose of enabling the person [~~the deaf~~] to communicate through the use of an ordinary telephone and all materials, paper, and printing ribbons used in that equipment;

(9)  a braille wristwatch, braille writer, braille paper and braille electronic equipment that connects to computer equipment, and the necessary adaptive devices and adaptive computer software;

(10)  each of the following items if purchased for use by a person who is [~~the~~] blind to enable the person [~~them~~] to function more independently: a slate and stylus, print enlarger, light probe, magnifier, white cane, talking clock, large print terminal, talking terminal, or harness for a guide dog;

(11)  hospital beds;

(12)  blood glucose monitoring test strips;

(13)  an adjustable eating utensil used to facilitate independent eating if purchased for use by a person, including a person who is elderly, has a physical disability [~~or physically disabled~~], has had a stroke, or is a burn victim, who does not have full use or control of the person's hands or arms;

(14)  subject to Subsection (d), a dietary supplement; [~~and~~]

(15)  intravenous systems, supplies, and replacement parts designed or intended to be used in the diagnosis or treatment of humans;

(16)  a children's diaper; and

(17)  a baby wipe.

(g)  A product is a children's diaper for purposes of this section if the product is:

(1)  an absorbent garment worn by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements; and

(2)  marketed to be worn by children.

(h)  A product is a baby wipe for purposes of this section if the product is a moistened and disposable tissue or towel intended for cleansing the skin of a young child.

SECTION 2.  The change in law made by this Act does not affect tax liability accruing before the effective date of this Act. 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, 2023.