88R3633 CJD-D

By:  Hall S.B. No. 327

A BILL TO BE ENTITLED

AN ACT

relating to exempting certain emergency preparation items from the sales and use tax 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 hand warmer or a package containing more than one hand warmer;

(O)  a lantern tool;

(P)  a highway flare or a package containing more than one highway flare;

(Q)  a sewing kit;

(R)  a Swiss Army knife;

(S)  a nylon rope no longer than 50 feet;

(T)  a foldable shovel;

(U)  a wrench;

(V)  a pair of pliers;

(W)  a sleeping bag;

(X)  a package of waterproof matches; or

(Y)  a water purifier.

SECTION 2.  The changes in law made by this Act do 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 immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2023.