88R4633 CJD-D

By:  Springer S.B. No. 340

A BILL TO BE ENTITLED

AN ACT

relating to a sales and use tax exemption for child and adult diapers.

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

SECTION 1.  Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3133 to read as follows:

Sec. 151.3133.  CHILD AND ADULT DIAPERS. (a) In this section, "diaper" means an absorbent garment worn by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.

(b)  The sale or storage, use, or other consumption of a diaper is exempted from the taxes imposed by this chapter.

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.  (a) Subject to Subsection (b) of this section, this Act takes effect September 1, 2023.

(b)  This Act takes effect only if legislation proposed by the 88th Legislature, Regular Session, 2023, that provides for the imposition of a tax on certain electronic nicotine delivery systems, is enacted and becomes law. If legislation described by this section is not enacted or does not become law, this Act has no effect.