

By: Neave

H.B. No. 24

A BILL TO BE ENTITLED

AN ACT

relating to a sales and use tax exemption for maternity clothing.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3132 to read as follows:

Sec. 151.3132. MATERNITY CLOTHING. (a) In this section, "maternity clothing" means clothing intended for a woman to wear during pregnancy and the postpartum period that is designed to accommodate the changes in body size and shape that occur as a result of a pregnancy.

(b) The sale, storage, use, or other consumption of an article of maternity clothing is exempted from the taxes imposed by this chapter.

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.