

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

1 supplies specifically designed for those products, if dispensed or  
2 prescribed by a licensed practitioner of the healing arts, when  
3 those items are purchased and used by an individual for whom the  
4 items listed in this subdivision were dispensed or prescribed;

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

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

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

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

22 (11) hospital beds;

23 (12) blood glucose monitoring test strips;

24 (13) an adjustable eating utensil used to facilitate  
25 independent eating if purchased for use by a person, including a  
26 person who is elderly, has a physical disability ~~[or physically~~  
27 ~~disabled]~~, has had a stroke, or is a burn victim, who does not have

1 full use or control of the person's hands or arms;

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

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

7 (16) a children's diaper; and

8 (17) a baby wipe.

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

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

14 (2) marketed to be worn by children.

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

18 SECTION 2. The change in law made by this Act does not  
19 affect tax liability accruing before the effective date of this  
20 Act. That liability continues in effect as if this Act had not been  
21 enacted, and the former law is continued in effect for the  
22 collection of taxes due and for civil and criminal enforcement of  
23 the liability for those taxes.

24 SECTION 3. This Act takes effect September 1, 2023.