

By: Howard

H.B. No. 300

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from sales and use taxes for certain family care items.

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), (h), and (i) 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;

8 (17) a baby wipe; and

9 (18) a baby bottle.

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

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

15 (2) marketed to be worn by children.

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

19 (i) A product is a baby bottle for purposes of this section  
20 if the product is a bottle fitted with a nipple for giving milk and  
21 other drinks to a young child.

22 SECTION 2. Subchapter H, Chapter 151, Tax Code, is amended  
23 by adding Sections 151.3132, 151.3133, and 151.3134 to read as  
24 follows:

25 Sec. 151.3132. FEMININE HYGIENE PRODUCTS. (a) In this  
26 section, "feminine hygiene product" means a tampon, sanitary  
27 napkin, menstrual cup, menstrual sponge, menstrual pad, or other

1 similar tangible personal property sold for the principal purpose  
2 of feminine hygiene in connection with the menstrual cycle or  
3 postpartum care.

4 (b) The sale, storage, use, or other consumption of a  
5 feminine hygiene product is exempted from the taxes imposed by this  
6 chapter.

7 Sec. 151.3133. MATERNITY CLOTHING. (a) In this section,  
8 "maternity clothing" means clothing intended for a woman to wear  
9 during pregnancy and the postpartum period that is designed to  
10 accommodate the changes in body size and shape that occur as a  
11 result of a pregnancy.

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

15 Sec. 151.3134. BREAST MILK PUMPING PRODUCTS. (a) In this  
16 section:

17 (1) "Breast milk pumping product" means a breast pump,  
18 breast milk storage bag, nursing pad, nursing bra, or other similar  
19 tangible personal property sold for the principal purpose of  
20 pumping and storing breast milk.

21 (2) "Breast pump" means an electrically or manually  
22 controlled device designed or marketed to be used to express milk  
23 from a human breast during lactation. The term includes any  
24 battery, AC adapter, or other power supply unit packaged and sold  
25 with the device to power the device.

26 (b) The sale, storage, use, or other consumption of a breast  
27 milk pumping product is exempted from the taxes imposed by this

1 chapter.

2           SECTION 3. The changes in law made by this Act do not affect  
3 tax liability accruing before the effective date of this Act. That  
4 liability continues in effect as if this Act had not been enacted,  
5 and the former law is continued in effect for the collection of  
6 taxes due and for civil and criminal enforcement of the liability  
7 for those taxes.

8           SECTION 4. This Act takes effect September 1, 2023.