

By: Garcia

H.B. No. 3298

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from sales and use taxes for educational materials purchased by a teacher.

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

SECTION 1. Effective January 1, 2024, Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3272 to read as follows:

Sec. 151.3272. EDUCATIONAL MATERIALS PURCHASED BY TEACHER.

(a) In this section, "educational material" means a taxable item used for an educational purpose. The term includes:

(1) if used primarily for an educational purpose:

(A) a school supply as that term is defined by Section 151.327; or

(B) a book or other similar learning tool;

(2) if used exclusively for an educational purpose or a purpose related to employment as a teacher, an item of technology; and

(3) if used exclusively for an educational purpose in the classroom, any other item used as a learning tool.

(b) The sale or storage, use, or other consumption of an educational material is exempted from the taxes imposed by this chapter if:

(1) the educational material is purchased by a teacher employed at a public school or open-enrollment charter school; and

1 (2) the teacher completes, signs, and presents at the
2 time of purchase the exemption certificate form described by
3 Subsection (c).

4 (c) The comptroller, in coordination with the Texas
5 Education Agency, shall develop an exemption certificate form that
6 a teacher must complete and use to claim the exemption provided by
7 Subsection (b). The comptroller and the Texas Education Agency
8 shall make the form available on the comptroller's and agency's
9 Internet websites. The exemption certificate must include a
10 requirement that a teacher completing the form describe the
11 educational purpose of an educational material described by
12 Subsection (a)(3) for which the teacher seeks an exemption.

13 (d) A teacher may purchase not more than \$500 of educational
14 materials described by Subsection (a)(3) in a calendar year using
15 the exemption under Subsection (b).

16 SECTION 2. Not later than December 31, 2023, the
17 comptroller of public accounts and the Texas Education Agency shall
18 post on the comptroller's and agency's Internet websites the
19 exemption certificate form as required by Section 151.3272, Tax
20 Code, as added by this Act.

21 SECTION 3. The changes in law made by this Act do not affect
22 tax liability accruing before the effective date of this Act. That
23 liability continues in effect as if this Act had not been enacted,
24 and the former law is continued in effect for the collection of
25 taxes due and for civil and criminal enforcement of the liability
26 for those taxes.

27 SECTION 4. Except as otherwise provided by this Act, this

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1 Act takes effect September 1, 2023.