

By: Hall

S.B. No. 327

A BILL TO BE ENTITLED

AN ACT

relating to exempting certain emergency preparation items from the sales and use tax for a limited period.

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

SECTION 1. Section [151.3565\(b\)](#), Tax Code, is amended to read as follows:

(b) For purposes of this section, "emergency preparation item" means:

(1) a portable generator used to provide light or communications or to preserve perishable food in the event of a power outage, the sales price of which is less than \$3,000;

(2) an item listed in this subdivision, the sales price of which is less than \$300:

(A) a storm protection device manufactured, rated, and marketed specifically to prevent damage to a glazed or non-glazed opening during a storm; or

(B) an emergency or rescue ladder; or

(3) an item listed in this subdivision, the sales price of which is less than \$75:

(A) a reusable or artificial ice product;

(B) a portable, self-powered light source;

(C) a gasoline or diesel fuel container;

(D) a AAA cell, AA cell, C cell, D cell, 6 volt, or 9 volt battery, or a package containing more than one battery,

- 1 other than an automobile or boat battery;
- 2 (E) a nonelectric cooler or ice chest for food
- 3 storage;
- 4 (F) a tarpaulin or other flexible waterproof
- 5 sheeting;
- 6 (G) a ground anchor system or tie-down kit;
- 7 (H) a mobile telephone battery or battery
- 8 charger;
- 9 (I) a portable self-powered radio, including a
- 10 two-way radio or weatherband radio;
- 11 (J) a fire extinguisher, smoke detector, or
- 12 carbon monoxide detector;
- 13 (K) a hatchet or axe;
- 14 (L) a self-contained first aid kit; ~~[or]~~
- 15 (M) a nonelectric can opener;
- 16 (N) a hand warmer or a package containing more
- 17 than one hand warmer;
- 18 (O) a lantern tool;
- 19 (P) a highway flare or a package containing more
- 20 than one highway flare;
- 21 (Q) a sewing kit;
- 22 (R) a Swiss Army knife;
- 23 (S) a nylon rope no longer than 50 feet;
- 24 (T) a foldable shovel;
- 25 (U) a wrench;
- 26 (V) a pair of pliers;
- 27 (W) a sleeping bag;

1 (X) a package of waterproof matches; or

2 (Y) a water purifier.

3 SECTION 2. The changes in law made by this Act do not affect
4 taxes imposed before the effective date of this Act, and the law in
5 effect before the effective date of this Act is continued in effect
6 for purposes of the liability for and collection of those taxes.

7 SECTION 3. This Act takes effect immediately if it receives
8 a vote of two-thirds of all the members elected to each house, as
9 provided by Section 39, Article III, Texas Constitution. If this
10 Act does not receive the vote necessary for immediate effect, this
11 Act takes effect September 1, 2023.