

By: Eckhardt

S.B. No. 1176

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from sales and use taxes for COVID-19 test kits.

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

SECTION 1. Section 151.313(a), Tax Code, is amended 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 supplies specifically designed for those products, if dispensed or

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

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

7 (8) specialized printing or signalling equipment used  
8 by the deaf for the purpose of enabling the deaf to communicate  
9 through the use of an ordinary telephone and all materials, paper,  
10 and printing ribbons used in that equipment;

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

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

20 (11) hospital beds;

21 (12) blood glucose monitoring test strips;

22 (13) an adjustable eating utensil used to facilitate  
23 independent eating if purchased for use by a person, including a  
24 person who is elderly or physically disabled, has had a stroke, or  
25 is a burn victim, who does not have full use or control of the  
26 person's hands or arms;

27 (14) subject to Subsection (d), a dietary supplement;

1 ~~[and]~~

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

5 (16) a COVID-19 test kit.

6 SECTION 2. The change in law made by this Act does not  
7 affect tax liability accruing before the effective date of this  
8 Act. That liability continues in effect as if this Act had not been  
9 enacted, and the former law is continued in effect for the  
10 collection of taxes due and for civil and criminal enforcement of  
11 the liability for those taxes.

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