

By: Hinojosa

S.B. No. 1833

A BILL TO BE ENTITLED

AN ACT

relating to the maximum allowable cost of certain items eligible for a sales and use tax exemption 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 \$10,000 [~~\$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,

1 or 9 volt battery, or a package containing more than one battery,
2 other than an automobile or boat battery;

3 (E) a nonelectric cooler or ice chest for food
4 storage;

5 (F) a tarpaulin or other flexible waterproof
6 sheeting;

7 (G) a ground anchor system or tie-down kit;

8 (H) a mobile telephone battery or battery
9 charger;

10 (I) a portable self-powered radio, including a
11 two-way radio or weatherband radio;

12 (J) a fire extinguisher, smoke detector, or
13 carbon monoxide detector;

14 (K) a hatchet or axe;

15 (L) a self-contained first aid kit; or

16 (M) a nonelectric can opener.

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

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