

BILL ANALYSIS

Senate Research Center

S.B. 1415
By: Hughes
Finance
6/25/2025
Enrolled

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Texas has four sales and use tax holidays: emergency preparation supplies in April; Texas EnergyStar on Memorial Day weekend; water-efficient products on Memorial Day weekend; and school items in August.

Clothing, footwear, and school supplies (valued at less than \$100) can be purchased tax free during the back-to-school sales tax holiday in August. According to Section 151.326(a) of the Tax Code, the sales tax free weekend for school items starts on a Friday that is 15 days before the uniform school start date (which is the fourth Monday in August). If the fourth Monday in August occurs late in the month, the back-to-school tax free weekend may not occur until mid-August, too late to benefit many families that have school start dates earlier than the uniform date.

S.B. 1415 remedies this situation by setting the tax free weekend for school items to be the first weekend following July 30.

S.B. 1415 amends current law relating to the sales tax exemption period for clothing, footwear, and certain school-related items.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 151.326(a), Tax Code, as follows:

(a) Provides that the sale of an article of clothing or footwear designed to be worn on or about the human body is exempted from the taxes imposed by Chapter 151 (Limited Sales, Excise, and Use Tax) if:

(1) makes no changes to this subdivision; and

(2) the sale takes place during a period beginning at 12:01 a.m. on the first Friday in August, rather than the Friday before the 15th day preceding the uniform date prescribed by Section 25.0811(a) (relating to prohibiting a school district from beginning instruction for students for a school year before the fourth Monday in August), Education Code, without regard to any exception authorized by Section 25.0811 (First Day of Instruction), before which a school district is prohibited from beginning instruction for the school year, and ending at 12 midnight on the following Sunday.

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

SECTION 3. Effective date: September 1, 2025.