

By: Howard

H.B. No. 2833

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the sales and use tax exemption for health care
3 supplies.

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

5 SECTION 1. Section [151.313](#), Tax Code, is amended by
6 amending Subsections (a), (h), and (i) to read as follows:

7 (a) The following items are exempted from the taxes imposed
8 by this chapter:

9 (1) a drug or medicine, other than insulin, if
10 prescribed or dispensed for a human or animal by a licensed
11 practitioner of the healing arts;

12 (2) insulin;

13 (3) a drug or medicine that is required to be labeled
14 with a "Drug Facts" panel in accordance with regulations of the
15 federal Food and Drug Administration, without regard to whether it
16 is prescribed or dispensed by a licensed practitioner of the
17 healing arts;

18 (4) a hypodermic syringe or needle;

19 (5) a brace; hearing aid or audio loop; orthopedic,
20 dental, or prosthetic device; ileostomy, colostomy, or ileal
21 bladder appliance; or supplies or replacement parts for the listed
22 items;

23 (6) a therapeutic appliance, device, and any related
24 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) a corrective lens and necessary and related
5 supplies, if dispensed or prescribed by an ophthalmologist or
6 optometrist;

7 (8) specialized printing or signaling [~~signalling~~]
8 equipment used by a person who is deaf for the purpose of enabling
9 the person to communicate through the use of an ordinary telephone
10 and all materials, paper, and printing ribbons used in that
11 equipment;

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

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

21 (11) hospital beds;

22 (12) blood glucose monitoring test strips;

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

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

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

5 (16) a wound care dressing;

6 (17) an adult or a children's diaper; ~~and~~

7 (18) a flushable ~~baby~~ wipe; and

8 (19) each of the following items used for medical or
9 health care purposes:

10 (A) a patient gown, face mask, face shield,
11 thermometer, sharps container, medicine cup, wash basin, blood
12 pressure cuff, bedside commode, transfer bench, shower seat, skin
13 barrier, pill crusher, pill cutter, or pill organizer;

14 (B) a mobility aid, such as a cane or walker;

15 (C) an absorbent bed pad, absorbent bed sheet, or
16 other bed cover designed to absorb bodily secretions;

17 (D) medical scrubs; and

18 (E) gloves, compression socks, or nonslip socks.

19 (h) A product is:

20 (1) a diaper for purposes of this section if the
21 product is an absorbent garment or other item worn by or secured to
22 humans who are incapable of, or have difficulty, controlling their
23 bladder or bowel movements;

24 (2) an adult diaper for purposes of this section if the
25 product is a diaper other than a children's diaper; and

26 (3) a children's diaper for purposes of this section if
27 the product is a diaper marketed to be worn by children.

1 (i) A product is a flushable [~~baby~~] wipe for purposes of
2 this section if:

3 (1) the product is a moistened and disposable tissue
4 or towel intended for cleansing the skin of a human; and

5 (2) the product packaging indicates that the wipe may
6 be flushed down a toilet [~~young child~~].

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

13 SECTION 3. This Act takes effect October 1, 2025.