

By: Hughes, Alvarado
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S.B. No. 1415

A BILL TO BE ENTITLED

AN ACT

relating to the sales tax exemption period for clothing, footwear,
and certain school-related items.

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

SECTION 1. Section 151.326(a), Tax Code, is amended to read
as follows:

(a) 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 this chapter if:

(1) the sales price of the article is less than \$100;
and

(2) the sale takes place during a period beginning at
12:01 a.m. on the Friday immediately preceding the first Saturday
that follows July 30 [~~before the 15th day preceding the uniform date~~
~~prescribed by Section 25.0811(a), Education Code, without regard to~~
~~any exception authorized by that section, before which a school~~
~~district may not begin instruction for the school year,~~] and ending
at 12 midnight on the following Sunday.

SECTION 2. The change in law made by this Act does not
affect tax liability accruing before the effective date of this
Act. 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.

1 SECTION 3. This Act takes effect September 1, 2025.