

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 first Friday in August [~~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.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 1415 passed the Senate on April 10, 2025, by the following vote: Yeas 30, Nays 0; and that the Senate concurred in House amendment on May 5, 2025, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 1415 passed the House, with amendment, on April 29, 2025, by the following vote: Yeas 146, Nays 0, two present not voting.

Chief Clerk of the House

Approved:

Date

Governor