

By: Ellis

S.B. No. 426

A BILL TO BE ENTITLED

1 AN ACT
2 relating to a sales tax exemption for certain items sold during a
3 limited period.

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

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

7 (a) The sale of an article of clothing or footwear designed
8 to be worn on or about the human body is exempted from the taxes
9 imposed by this chapter if:

10 (1) the sales price of the article is less than \$200
11 [~~\$100~~]; and

12 (2) the sale takes place during a period beginning at
13 12:01 a.m. on the Friday before the 15th day preceding the uniform
14 date prescribed by Section 25.0811(a), Education Code, without
15 regard to any exception authorized by that section, before which a
16 school district may not begin instruction for the school year, and
17 ending at 12 midnight on the following Sunday.

18 SECTION 2. Section 151.327(a-1), Tax Code, is amended to
19 read as follows:

20 (a-1) The sale or storage, use, or other consumption of a
21 school supply or a school backpack is exempted from the taxes
22 imposed by this chapter if the school supply or backpack is
23 purchased:

24 (1) for use by a student in a public or private

1 elementary or secondary school;

2 (2) during the period described by Section
3 [151.326](#)(a)(2); and

4 (3) for a sales price of less than \$200 [~~\$100~~].

5 SECTION 3. Subchapter H, Chapter 151, Tax Code, is amended
6 by adding Section 151.3271 to read as follows:

7 Sec. 151.3271. CERTAIN ELECTRONIC DEVICES FOR LIMITED
8 PERIOD. (a) In this section:

9 (1) "E-reader" means a mobile electronic device that
10 is designed primarily for the purpose of reading digital electronic
11 books and periodicals.

12 (2) "Personal computer" means a laptop, desktop, tower
13 computer system, or other personal computer that includes a central
14 processing unit, random access memory, a storage device, a display
15 monitor, and a keyboard.

16 (3) "Tablet computer" means a mobile computer designed
17 for general personal computing purposes that is primarily operated
18 by use of a touchscreen or stylus.

19 (b) The sale or storage, use, or other consumption of an
20 e-reader, personal computer, or tablet computer is exempted from
21 the taxes imposed by this chapter if the e-reader, personal
22 computer, or tablet computer:

23 (1) is purchased during the period described by
24 Section [151.326](#)(a)(2); and

25 (2) is not purchased over the Internet.

26 SECTION 4. The change in law made by this Act does not
27 affect tax liability accruing before the effective date of this

1 Act. That liability continues in effect as if this Act had not been
2 enacted, and the former law is continued in effect for the
3 collection of taxes due and for civil and criminal enforcement of
4 the liability for those taxes.

5 SECTION 5. This Act takes effect immediately if it receives
6 a vote of two-thirds of all the members elected to each house, as
7 provided by Section 39, Article III, Texas Constitution. If this
8 Act does not receive the vote necessary for immediate effect, this
9 Act takes effect September 1, 2015.