

By: Giddings

H.B. No. 351

A BILL TO BE ENTITLED

AN ACT

relating to the exemption from the sales tax for certain school art supplies during limited periods.

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

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

(2) "School supply" means:

(A) an item defined as a school supply ~~[has the meaning assigned]~~ by the Streamlined Sales and Use Tax Agreement adopted November 12, 2002, including all amendments made to the agreement on or before December 14, 2006; and

(B) the following school art supplies:

(i) a paintbrush used for artwork;

(ii) watercolors; and

(iii) acrylic, tempera, and oil paints.

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.

SECTION 3. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this

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1 Act does not receive the vote necessary for immediate effect, this

2 Act takes effect September 1, 2015.