

By: Paul

H.B. No. 2693

A BILL TO BE ENTITLED

AN ACT

relating to exemptions from the sales tax.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.356 to read as follows:

151.356. EMERGENCY PREPAREDNESS ITEMS FOR A LIMITED PERIOD.

(a) As used in this section "emergency-preparedness item" includes the following items selling for less than \$75:

(1) any portable self-powered light source;

(2) any portable self-powered radio, two-way radio, or weatherband radio;

(3) any tarpaulin or other flexible waterproof sheeting;

(4) any ground anchor system or tie-down kit;

(5) any gas or diesel fuel tank;

(6) any package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries;

(7) any cell phone battery;

(8) any cell phone charger;

(8) any nonelectric food storage cooler;

(9) any hatchet or axe;

(10) any fire extinguisher, smoke detector, or carbon monoxide detector;

1           (11) any self-contained first aid kit;  
2           (12) any non-electric can opener; and  
3           (13) any artificial ice, blue ice, ice packs, or  
4 reusable ice product.

5           (b) As used in this section "emergency-preparedness item"  
6 also includes the following items selling for less than \$300.

7           (1) any storm protection device manufactured, rated,  
8 and marketed specifically for the purpose of preventing damage to  
9 any glazed or non-glazed opening during storms; and

10          (2) any emergency or rescue ladder.

11          (c) As used in this section "emergency-preparedness item"  
12 also includes any portable generator used to provide light or  
13 communications or preserve food in the event of a power outage  
14 selling for less than \$3,000.

15          (d) The sale of any emergency-preparedness item is exempted  
16 from the taxes imposed by this chapter if the sale occurs during a  
17 period beginning at 12:01 a.m. on the Saturday preceding the last  
18 Monday in April and ending at 11:59 p.m. on the last Monday in  
19 April.

20          (e) During the period described in subsection (d), the  
21 exemption applies to each emergency-preparedness item purchased,  
22 regardless of how many emergency-preparedness items are purchased.

23          SECTION 2. (a) This Act takes effect September 1, 2015.

24          (b) The change in law made by this Act does not affect taxes  
25 imposed before the effective date of this Act, and the law in effect  
26 before the effective date of this Act is continued in effect for  
27 purposes of the liability for and collection of those taxes.