

By: West

S.B. No. 1275

A BILL TO BE ENTITLED

AN ACT

relating to a sales and use tax exemption for taxable items used to make certain home improvements for certain disabled veterans.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.364 to read as follows:

Sec. 151.364. HOME IMPROVEMENT PURCHASES BY CERTAIN DISABLED VETERANS. (a) In this section, "home improvement item" means a taxable item used to modify an existing structure used as a residence by a person described by Subsection (b) to make the structure accessible to the person. The term includes:

(1) an item used to make the entrance to the structure accessible;

(2) an accessible bathroom fixture;

(3) an accessible kitchen fixture;

(4) an item used to make an accessible path, ramp, or driveway; and

(5) an item used to make an electrical or plumbing improvement to accommodate medical equipment.

(b) A home improvement item is exempted from the taxes imposed by this chapter if the item is sold, leased, or rented to, or stored, used, or consumed by a person who:

(1) is a resident of this state;

(2) enlisted in any branch of the armed forces of the

1 United States, including the Texas National Guard, and has been
2 honorably discharged; and

3 (3) has been certified by the United States Department
4 of Veterans Affairs or its successor to be in receipt of disability
5 compensation at the 100 percent rate as a result of a permanent
6 disability that:

7 (A) was sustained through military action or
8 accident; or

9 (B) resulted from disease contracted while in
10 active service.

11 (c) The comptroller may adopt rules to implement this
12 section.

13 SECTION 2. The change in law made by this Act does not
14 affect tax liability accruing before the effective date of this
15 Act. That liability continues in effect as if this Act had not been
16 enacted, and the former law is continued in effect for the
17 collection of taxes due and for civil and criminal enforcement of
18 the liability for those taxes.

19 SECTION 3. This Act takes effect September 1, 2015.