

AN ACT

relating to exemption from the sales tax for certain water-efficient products for a limited period.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3335 to read as follows:

Sec. 151.3335. WATER-EFFICIENT PRODUCTS. (a) In this section:

(1) "Water-conserving product":

(A) means tangible personal property that:

(i) is used on private residential property and is not used for business or trade; and

(ii) when used or planted in an outdoor residential property, may result in:

(a) water conservation or groundwater retention;

(b) water table recharge; or

(c) a decrease in ambient air temperature that limits water evaporation; and

(B) includes:

(i) a soaker or drip-irrigation hose;

(ii) a moisture control for a sprinkler or irrigation system;

(iii) mulch;

1                    (iv) a rain barrel or an alternative rain  
2 and moisture collection system; and

3                    (v) a permeable ground cover surface that  
4 allows water to reach underground basins, aquifers, or water  
5 collection points. "WaterSense product" means a product that has  
6 been designated as a WaterSense certified product under the  
7 WaterSense program operated by the United States Environmental  
8 Protection Agency, or a similar successor program.

9                    (b) The sale of a water-conserving product or WaterSense  
10 product is exempted from the taxes imposed by this chapter if the  
11 sale takes place during the period described by Section [151.333\(c\)](#).

12                    SECTION 2. This Act takes effect July 1, 2015, if it  
13 receives a vote of two-thirds of all the members elected to each  
14 house, as provided by Section [39](#), Article III, Texas Constitution.  
15 If this Act does not receive the vote necessary for effect on that  
16 date, this Act takes effect October 1, 2015.

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

I hereby certify that S.B. No. 1356 passed the Senate on May 4, 2015, by the following vote: Yeas 20, Nays 11; and that the Senate concurred in House amendment on May 28, 2015, by the following vote: Yeas 20, Nays 11.

\_\_\_\_\_  
Secretary of the Senate

I hereby certify that S.B. No. 1356 passed the House, with amendment, on May 22, 2015, by the following vote: Yeas 122, Nays 18, one present not voting.

\_\_\_\_\_  
Chief Clerk of the House

Approved:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governor