

By: Guillen

H. B. No. 379

A BILL TO BE ENTITLED

1 AN ACT

2 relating to exemptions from the sales tax for clothing, footwear,
3 and certain other items for a 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 \$100;
11 and

12 (2) the sale takes place during a period beginning at
13 12:01 a.m. on the [third] Friday before the 8th day preceding the
14 earliest date on which any school district, other than a district
15 operating a year-round system, may begin instruction for the school
16 year as prescribed by Section 25.0811(a), Education Code, [in
17 August] and ending at 12 midnight on the following Sunday.

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

24 SECTION 3. This Act takes effect immediately if it receives

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1 a vote of two-thirds of all the members elected to each house, as
2 provided by Section 39, Article III, Texas Constitution. If this
3 Act does not receive the vote necessary for immediate effect, this
4 Act takes effect September 1, 2011.