

By: Eiland

H.B. No. 1325

A BILL TO BE ENTITLED

1 AN ACT

2 relating to exempting sales of certain hurricane preparation
3 supplies in certain counties from the sales tax for a limited
4 period.

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

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

8 Sec. 151.356. HURRICANE PREPARATION SUPPLIES IN CERTAIN
9 COUNTIES FOR LIMITED PERIOD. (a) The sale of a hurricane
10 preparation item is exempted from the taxes imposed by this chapter
11 if the sale takes place within the boundaries of a coastal county
12 during a period beginning at 12:01 a.m. on June 1 and ending at 12
13 midnight on June 12.

14 (b) For purposes of this section:

15 (1) "Coastal county" means a county that borders on
16 the Gulf of Mexico.

17 (2) "Hurricane preparation item" means:

18 (A) a portable, self-powered light source, the
19 sales price of which does not exceed \$20;

20 (B) a portable, self-powered radio, including a
21 two-way radio or weather band radio, the sales price of which does
22 not exceed \$50;

23 (C) a tarpaulin or other flexible waterproof
24 sheeting, the sales price of which does not exceed \$50;

1 (D) a self-contained first-aid kit, the sales
2 price of which does not exceed \$30;

3 (E) a ground anchor system or tie-down kit, the
4 sales price of which does not exceed \$50;

5 (F) a gasoline or diesel fuel tank, the sales
6 price of which does not exceed \$25;

7 (G) a single AA, C, or D cell or 6-volt or 9-volt
8 battery, other than an automobile or boat battery, the sales price
9 of which does not exceed \$30;

10 (H) a package of batteries described by Paragraph
11 (G), the sales price of which does not exceed \$30;

12 (I) a nonelectric food storage cooler, the sales
13 price of which does not exceed \$30; or

14 (J) a portable generator used to provide light or
15 communications or to preserve food during a power outage, the sales
16 price of which does not exceed \$750.

17 SECTION 2. The change in law made by this Act does not
18 affect taxes imposed before the effective date of this Act, and the
19 law in effect before the effective date of this Act is continued in
20 effect for purposes of the liability for and collection of those
21 taxes.

22 SECTION 3. This Act takes effect September 1, 2007.