

By: Rodriguez

S.B. No. 305

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from the sales tax for certain solar energy devices.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3333 to read as follows:

Sec. 151.3333. SOLAR ENERGY DEVICE. (a) In this section:

(1) "Retail customer" has the meaning assigned by Section 31.002, Utilities Code.

(2) "Solar energy device" has the meaning assigned by Section 171.107.

(b) The sale, use, or installation of a solar energy device that is installed on a retail customer's side of the meter is exempted from the taxes imposed by this chapter.

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

SECTION 3. This Act takes effect September 1, 2013.