

1-1 By: West, et al. S.B. No. 1000
 1-2 (In the Senate - Filed February 17, 2023; March 3, 2023,
 1-3 read first time and referred to Committee on Finance;
 1-4 April 17, 2023, reported adversely, with favorable Committee
 1-5 Substitute by the following vote: Yeas 16, Nays 1; April 17, 2023,
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21		X		
1-22	X			
1-23	X			
1-24	X			
1-25	X			

1-26 COMMITTEE SUBSTITUTE FOR S.B. No. 1000 By: West

1-27 A BILL TO BE ENTITLED
 1-28 AN ACT

1-29 relating to a temporary exemption from sales and use taxes for
 1-30 certain clothing and footwear.

1-31 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-32 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
 1-33 by adding Section 151.3265 to read as follows:

1-34 Sec. 151.3265. CLOTHING AND FOOTWEAR FOR LIMITED PERIOD;
 1-35 TEMPORARY EXEMPTION. (a) The sale of an article of clothing or
 1-36 footwear to which Section 151.326 applies is exempted from the
 1-37 taxes imposed by this chapter if:

1-38 (1) the sales price of the article is less than \$200;
 1-39 and

1-40 (2) the sale takes place during the period beginning
 1-41 at 12:01 a.m. Friday, October 13, 2023, and ending at 11:59 p.m.
 1-42 Sunday, October 15, 2023.

1-43 (b) This section expires October 31, 2023.

1-44 SECTION 2. The change in law made by this Act does not
 1-45 affect tax liability accruing before the effective date of this
 1-46 Act. That liability continues in effect as if this Act had not been
 1-47 enacted, and the former law is continued in effect for the
 1-48 collection of taxes due and for civil and criminal enforcement of
 1-49 the liability for those taxes.

1-50 SECTION 3. This Act takes effect immediately if it receives
 1-51 a vote of two-thirds of all the members elected to each house, as
 1-52 provided by Section 39, Article III, Texas Constitution. If this
 1-53 Act does not receive the vote necessary for immediate effect, this
 1-54 Act takes effect September 1, 2023.

1-55 * * * * *