

BILL ANALYSIS

H.B. 1625
By: Faircloth
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

There are concerns regarding the exclusion of light-emitting diode (LED) lightbulbs from the energy-efficient products exempted from sales taxes on the Energy Star tax-free weekend. Interested parties contend that LED lightbulbs should be included among the exempt energy-efficient products because of their potential economic and environmental benefits. H.B. 1625 seeks to remedy this issue.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 1625 amends the Tax Code to include a light-emitting diode (LED) lightbulb among the energy-efficient products exempt from the sales tax if the sale of such products occurs during the sales tax holiday for the products.

EFFECTIVE DATE

September 1, 2015.