

BILL ANALYSIS

S.B. 1356
By: Hinojosa
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties note that, according to experts, water conservation is the least expensive way to ensure an adequate water supply. The parties assert that water-efficient products save consumers money and reduce consumption rates for the state's valuable water resources, which are made ever more valuable due to ongoing drought conditions. The parties further note that there is currently an annual sales tax holiday for energy-efficient products intended to encourage consumers to replace inefficient home appliances and reduce energy consumption but that water-efficient products are not included in the holiday. S.B. 1356 seeks to encourage consumers to replace water-inefficient products and implement water saving technologies within their homes.

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

S.B. 1356 amends the Tax Code to exempt the sale of a product that has been designated as a WaterSense certified product under the federal WaterSense program from the sales tax if the sale takes place during a period beginning at 12:01 a.m. on the Saturday preceding the last Monday in May and ending at 11:59 p.m. on the last Monday in May.

EFFECTIVE DATE

July 1, 2015, or, if the bill does not receive the necessary vote, October 1, 2015.