

BILL ANALYSIS

Senate Research Center
76R3326 SMJ-F

H.B. 652
By: Berman (Ratliff)
Finance
5/11/1999
Engrossed

DIGEST

Currently, prescribed medications, therapeutic devices, and other health care supplies are exempt from the state sales tax. H.B. 652 would include an adjustable eating utensil, if purchased for use by a person who does not have full use or control of the person's hands or arms, among items which are exempt from the state sales tax.

PURPOSE

As proposed, H.B. 652 exempts adjustable eating utensils from the state sales tax for certain people.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 151.313(a), Tax Code, to provide that certain purchases of adjustable eating utensils used to facilitate independent eating are exempt from the taxes imposed by this chapter.

SECTION 2. Effective date: first day of the first calendar quarter beginning on or after the earliest date that it may take effect under Section 39, Article III, Texas Constitution. Makes application of this Act prospective.

SECTION 3. Emergency clause.