

BILL ANALYSIS

S.B. 904
By: Hinojosa
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties contend that legislation is needed to encourage Texas consumers to reinforce their property and prepare for an upcoming storm season. The parties contend that every dollar spent on mitigation returns \$3 to \$4 in the event of a storm. S.B. 904 seeks to create an incentive for emergency preparation.

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. 904 amends the Tax Code to exempt the sale of an emergency preparation item from the taxes imposed by the Limited Sales, Excise, and Use Tax Act if the sale takes place during a period beginning at 12:01 a.m. on the Saturday before the last Monday in April and ending at 12 midnight on the last Monday in April. The bill defines "emergency preparation item" for such purposes as a portable generator used to provide light or communications or to preserve perishable food in the event of a power outage with a sales price of less than \$3,000; a storm protection device manufactured, rated, and marketed specifically to prevent damage to a glazed or non-glazed opening during a storm with a sales price of less than \$300, an emergency or rescue ladder with a sales price of less than \$300; or certain other specified emergency preparation items with a sales price of less than \$75.

EFFECTIVE DATE

September 1, 2015.