

## BILL ANALYSIS

Senate Research Center  
79R9679 KEG-F

S.B. 1460  
By: Van de Putte  
Finance  
3/29/2005  
As Filed

### AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

Currently, there is no sales tax exemption for equipment purchases by safety and emergency personnel.

S.B. 1460 provides for relief and reimbursement of sales tax for police officers, emergency medical services personnel, firefighters, and public safety officials who pay out-of-pocket for job-related equipment.

### RULEMAKING AUTHORITY

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

### SECTION BY SECTION ANALYSIS

SECTION 1. Amends Subchapter I, Chapter 151, Tax Code, by adding Section 151.433, as follows:

Sec. 151.433. STATE SALES AND USE TAX REFUND FOR FIRST RESPONDERS.

(a) Defines "employer," "equipment," and "first responder."

(b) Authorizes a person who is a first responder to apply for and be granted a refund of any state sales and use tax paid by the person to a vendor for the purchase of equipment approved by the person's employer in relation to the performance of the person's duties as a first responder.

(c) Requires a person's application to the comptroller, to be eligible for a refund under this section, to include a statement by the person's employer certifying that the person is a first responder and the purchase was approved by the employer in relation to the performance of the person's duties as a first responder.

(d) Prohibits the total amount of a refund during each state fiscal year that an eligible person may apply for and be granted under this section from exceeding the amount of any state sales tax paid on \$1,000 worth of equipment described by this section.

SECTION 2. Effective date: September 1, 2005.