

BILL ANALYSIS

Senate Research Center

C.S.S.B. 106

By: Ellis

Finance

5/9/2007

Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

C.S.S.B. 106 shifts the sales tax holiday in Texas from the first weekend in August to the third weekend to better reflect the public school start date which is now the fourth Monday of that month.

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 Section 151.326(a), Tax Code, to provide that the tax exemption for clothes and shoes begins at 12:01 a.m. on the third, rather than the first, Friday in August and ends at midnight on the following Sunday.

SECTION 2. Makes the application of this Act prospective.

SECTION 3. Effective date: July 1, 2007, or October 1, 2007.