Sec. 151.3335. WATER-EFFICIENT PRODUCTS.

(a) In this section:

(1) "Water-conserving product":

(A) means tangible personal property that:

(i) is used on private residential property and is not used for business or trade;

and

(ii) when used or planted in an outdoor residential property, may result in:

(a) water conservation or groundwater retention;

(b) water table recharge; or

(c) a decrease in ambient air temperature that limits water evaporation; and

(B) includes:

(i) a soaker or drip-irrigation hose;

(ii) a moisture control for a sprinkler or irrigation system;

(iii) mulch;

(iv) a rain barrel or an alternative rain and moisture collection system; and

(v) a permeable ground cover surface that allows water to reach underground basins, aquifers, or water collection points. "WaterSense product" means a product that has been designated as a WaterSense certified product under the WaterSense program operated by the United States Environmental Protection Agency, or a similar successor program.

(b) The sale of a water-conserving product or WaterSense product is exempted from the taxes imposed by this chapter if the sale takes place during the period described by Section [151.333](http://www.statutes.legis.state.tx.us/GetStatute.aspx?Code=TX&Value=151.333)(c).

Added by Acts 2015, 84th Leg., R.S., Ch. 1197 (S.B. [1356](http://www.legis.state.tx.us/tlodocs/84R/billtext/html/SB01356F.HTM)), Sec. 1, eff. October 1, 2015.

<https://comptroller.texas.gov/taxes/publications/98-1018.php>

<http://www.legis.state.tx.us/tlodocs/80R/billtext/html/HB03693F.HTM>