

By: Nelson, Kolthorst

S.B. No. 197

A BILL TO BE ENTITLED

AN ACT

relating to a sales and use tax exemption for animals adopted from
or sold by nonprofit animal welfare organizations.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 151.343, Tax Code, is amended to read as
follows:

Sec. 151.343. ANIMALS SOLD BY NONPROFIT ANIMAL SHELTERS OR
NONPROFIT ANIMAL WELFARE ORGANIZATIONS. The sale, including the
acceptance of a fee for adoption, of an animal by a nonprofit animal
shelter, as that term is defined by Section 823.001, Health and
Safety Code, or a nonprofit animal welfare organization, as that
term is defined by Section 821.021, Health and Safety Code, is
exempted from the taxes imposed by this chapter.

SECTION 2. The change in law made by this Act does not
affect tax liability accruing before the effective date of this
Act. That liability continues in effect as if this Act had not been
enacted, and the former law is continued in effect for the
collection of taxes due and for civil and criminal enforcement of
the liability for those taxes.

SECTION 3. This Act takes effect October 1, 2021.