

1-1 By: Nelson, Kolthorst S.B. No. 197
 1-2 (In the Senate - Filed November 16, 2020; March 3, 2021,
 1-3 read first time and referred to Committee on Finance;
 1-4 March 30, 2021, reported favorably by the following vote: Yeas 15,
 1-5 Nays 0; March 30, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Lucio	X			
1-9 Bettencourt	X			
1-10 Buckingham	X			
1-11 Campbell	X			
1-12 Creighton	X			
1-13 Hancock	X			
1-14 Huffman	X			
1-15 Kolthorst	X			
1-16 Nichols	X			
1-17 Perry	X			
1-18 Schwertner	X			
1-19 Taylor	X			
1-20 West	X			
1-21 Whitmire	X			

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to a sales and use tax exemption for animals adopted from
 1-26 or sold by nonprofit animal welfare organizations.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section 151.343, Tax Code, is amended to read as
 1-29 follows:

1-30 Sec. 151.343. ANIMALS SOLD BY NONPROFIT ANIMAL SHELTERS OR
 1-31 NONPROFIT ANIMAL WELFARE ORGANIZATIONS. The sale, including the
 1-32 acceptance of a fee for adoption, of an animal by a nonprofit animal
 1-33 shelter, as that term is defined by Section 823.001, Health and
 1-34 Safety Code, or a nonprofit animal welfare organization, as that
 1-35 term is defined by Section 821.021, Health and Safety Code, is
 1-36 exempted from the taxes imposed by this chapter.

1-37 SECTION 2. The change in law made by this Act does not
 1-38 affect tax liability accruing before the effective date of this
 1-39 Act. That liability continues in effect as if this Act had not been
 1-40 enacted, and the former law is continued in effect for the
 1-41 collection of taxes due and for civil and criminal enforcement of
 1-42 the liability for those taxes.

1-43 SECTION 3. This Act takes effect October 1, 2021.

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