

By: Turner

H.B. No. 4310

A BILL TO BE ENTITLED

AN ACT

relating to the taxable items exempt from sales and use taxes.

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

SECTION 1. ADDITIONAL FOOD EXEMPTED FROM SALES AND USE TAXES. The exemption provided by Section 151.314, Tax Code, also applies to any substance, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that is sold for ingestion or chewing by humans and is consumed for its taste or nutritional value.

SECTION 2. ADDITIONAL ITEMS ELIGIBLE FOR SALES TAX HOLIDAY. The exemptions provided by Sections 151.326 and 151.327, Tax Code, also apply to barrettes and similar accessories, alterations to clothing, and briefcases, regardless of the sales price.

SECTION 3. ADDITIONAL SERVICES EXEMPTED FROM SALES AND USE TAXES. The exemption provided by Section 151.353, Tax Code, also applies to the preparation of documents in admiralty and chancery cases.

SECTION 4. EFFECTIVE DATE. This Act takes effect October 1, 2023.