

By: Guillen

H.B. No. 3283

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the imposition of state taxes to fund childhood obesity
3 prevention programs.

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

5 SECTION 1. Subtitle E, Title 2, Tax Code, is amended by
6 adding Chapter 165 to read as follows:

7 CHAPTER 165. MINIMALLY NUTRITIVE FOODS

8 Sec. 165.001. SALES TAX IMPOSED. (a) A tax is imposed on
9 each sale in this state of an item listed as a "sweet" or "snack" in
10 the release of the National Nutrient Database for Standard
11 Reference by the United States Department of Agriculture in effect
12 on September 1, 2005.

13 (b) The tax rate is one percent on each sale of an item
14 described by this section.

15 Sec. 165.002. APPLICATION OF OTHER PROVISIONS OF CODE.

16 Except as provided by this chapter:

17 (1) the tax imposed by this chapter is administered,
18 imposed, collected, and enforced in the same manner as the tax under
19 Chapter 151 is administered, imposed, collected, and enforced; and

20 (2) the provisions of Chapter 151 applicable to the
21 sales tax imposed under Subchapter C, Chapter 151, apply to the tax
22 imposed by this chapter.

23 Sec. 165.003. ALLOCATION OF TAX. The comptroller shall
24 allocate the net revenue from taxes imposed by this chapter to the

1 childhood obesity prevention program account.

2 SECTION 2. Subchapter D, Chapter 1001. Health and Safety
3 Code, is amended by adding Section 1001.076 to read as follows:

4 Sec. 1001.076. CHILDHOOD OBESITY PREVENTION PROGRAMS. (a)
5 The department shall develop and administer community-based and
6 school-based childhood obesity prevention programs. The programs
7 must:

8 (1) encourage children to:

9 (A) increase their physical activities and
10 decrease their sedentary activities; and

11 (B) increase their consumption of nutritious
12 foods and decrease their consumption of minimally nutritive foods;

13 (2) educate children and parents regarding nutrition;
14 and

15 (3) identify and implement other methods of preventing
16 childhood obesity and related illnesses.

17 (b) A community-based program must include media campaigns,
18 including public service announcements or other means, to
19 disseminate nutrition information for and promote increased
20 physical activity by children.

21 (c) The childhood obesity prevention program account is an
22 account in the general revenue fund. Money in the account may be
23 appropriated only to the department to implement and administer
24 this section.

25 SECTION 3. This Act takes effect September 1, 2005.