

AN ACT

relating to a sales and use tax exemption for certain items sold by school booster clubs and support organizations; authorizing a sales and use tax exemption.

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

SECTION 1. Section 151.314(d), Tax Code, is amended to read as follows:

(d) Food products, meals, soft drinks, and candy for human consumption are exempted from the taxes imposed by this chapter if:

(1) served by a public or private school, school district, student organization, booster club or other school support organization, or parent-teacher association under an agreement with the proper school authorities in an elementary or secondary school during the regular school day or by a parent-teacher association during a fund-raising sale the proceeds of which do not benefit an individual;

(2) sold by a church or at a function of a church;

(3) served to a patient or inmate of a hospital or other institution licensed by the state for the care of humans; ~~or~~

(4) served to a permanent resident of a retirement facility which provides permanent housing and residence to individuals, a majority of whom are 60 years or older; or

(5) sold during an event sponsored or sanctioned by an elementary or secondary school or school district at a concession

1 stand operated by a booster club or other school support  
2 organization formed to support the school or school district, but  
3 only if the proceeds from the sales benefit the school or school  
4 district.

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

11 SECTION 3. This Act takes effect September 1, 2013.

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President of the Senate

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Speaker of the House

I certify that H.B. No. 697 was passed by the House on May 1, 2013, by the following vote: Yeas 141, Nays 2, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 697 on May 24, 2013, by the following vote: Yeas 146, Nays 0, 2 present, not voting.

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Chief Clerk of the House

I certify that H.B. No. 697 was passed by the Senate, with amendments, on May 22, 2013, by the following vote: Yeas 31, Nays 0.

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Secretary of the Senate

APPROVED: \_\_\_\_\_

Date

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Governor