

1-1 By: Hinojosa S.B. No. 1151  
 1-2 (In the Senate - Filed March 5, 2013; March 12, 2013, read  
 1-3 first time and referred to Committee on Finance; April 22, 2013,  
 1-4 reported adversely, with favorable Committee Substitute by the  
 1-5 following vote: Yeas 13, Nays 1; April 22, 2013, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18		X		
1-19	X			
1-20			X	
1-21	X			
1-22	X			

1-23 COMMITTEE SUBSTITUTE FOR S.B. No. 1151 By: Whitmire

1-24 A BILL TO BE ENTITLED  
 1-25 AN ACT

1-26 relating to sales and use tax treatment of certain snack items.  
 1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:  
 1-28 SECTION 1. Section 151.314, Tax Code, is amended by  
 1-29 amending Subsection (b) and adding Subsections (b-1) and (h) to  
 1-30 read as follows:  
 1-31 (b) "Food products" shall include, except as otherwise  
 1-32 provided herein, but shall not be limited to cereals and cereal  
 1-33 products; milk and milk products, including ice cream;  
 1-34 oleomargarine; meat and meat products; poultry and poultry  
 1-35 products; fish and fish products; eggs and egg products; vegetables  
 1-36 and vegetable products; fruit and fruit products; spices,  
 1-37 condiments, and salt; sugar and sugar products; coffee and coffee  
 1-38 substitutes; tea; cocoa products; snack items; or any combination  
 1-39 of the above.  
 1-40 (b-1) For purposes of this section, "snack items" includes:  
 1-41 (1) breakfast bars, granola bars, nutrition bars,  
 1-42 sports bars, protein bars, or yogurt bars, unless labeled and  
 1-43 marketed as candy;  
 1-44 (2) snack mix or trail mix;  
 1-45 (3) nuts, unless candy-coated;  
 1-46 (4) popcorn; and  
 1-47 (5) chips, crackers, or hard pretzels.  
 1-48 (h) The exemption provided by Subsection (a) does not apply  
 1-49 to a snack item if the item is sold through a vending machine or is  
 1-50 sold in individual-sized portions. For purposes of this  
 1-51 subsection, an individual-sized portion is a portion that:  
 1-52 (1) is labeled as having not more than one serving; or  
 1-53 (2) contains less than 2.5 ounces, if the package does  
 1-54 not specify the number of servings.  
 1-55 SECTION 2. The change in law made by this Act does not  
 1-56 affect tax liability accruing before the effective date of this  
 1-57 Act. That liability continues in effect as if this Act had not been  
 1-58 enacted, and the former law is continued in effect for the  
 1-59 collection of taxes due and for civil and criminal enforcement of  
 1-60 the liability for those taxes.

2-1 SECTION 3. This Act takes effect September 1, 2013.

2-2 \* \* \* \* \*