

By: Guillen, Clardy, Bonnen of Brazoria

H.B. No. 103

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the authority of certain volunteer firefighter and  
3 emergency services organizations to hold tax-free sales or  
4 auctions.

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

6 SECTION 1. Section 151.310, Tax Code, is amended by adding  
7 Subsection (c-1) to read as follows:

8 (c-1) Notwithstanding Subsection (c), an organization that  
9 qualifies for an exemption under Subsection (a)(4) may hold 10  
10 tax-free sales or auctions during a calendar year. Each tax-free  
11 sale or auction may continue for not more than 72 hours. The  
12 storage, use, or consumption of a taxable item that is acquired from  
13 a qualified organization at a tax-free sale or auction and that is  
14 exempted under this subsection from the taxes imposed by Subchapter  
15 C is exempted from the use tax imposed by Subchapter D until the  
16 item is resold or subsequently transferred. If an organization  
17 that qualifies for an exemption under Subsection (a)(4) jointly  
18 holds a tax-free sale or auction with one or more other exempt  
19 organizations, the tax-free sale or auction is considered to be one  
20 of the organization's 10 tax-free sales or auctions authorized by  
21 this subsection during that calendar year.

22 SECTION 2. The change in law made by this Act does not  
23 affect tax liability accruing before the effective date of this  
24 Act. That liability continues in effect as if this Act had not been

1 enacted, and the former law is continued in effect for the  
2 collection of taxes due and for civil and criminal enforcement of  
3 the liability for those taxes.

4       SECTION 3. This Act takes effect immediately if it receives  
5 a vote of two-thirds of all the members elected to each house, as  
6 provided by Section 39, Article III, Texas Constitution. If this  
7 Act does not receive the vote necessary for immediate effect, this  
8 Act takes effect September 1, 2015.