

By: Bohac

H.B. No. 2313

A BILL TO BE ENTITLED

AN ACT

1
2 relating to an exemption from the sales and use tax for items sold
3 by certain nonprofit organizations through a vending machine;
4 adding a provision subject to a criminal offense.

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

6 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
7 by adding Section 151.3051 to read as follows:

8 Sec. 151.3051. SALES THROUGH CERTAIN VENDING MACHINES. (a)

9 The sale of tangible personal property through a vending machine is
10 exempt from the taxes imposed by this chapter if:

11 (1) the sale is made by a nonprofit organization that
12 is exempt from federal income taxation under Section 501(a),
13 Internal Revenue Code of 1986, by being listed as an exempt
14 organization in Section 501(c)(3) of that code;

15 (2) the machine is owned by the nonprofit
16 organization; and

17 (3) the machine is stocked and maintained by
18 individuals with special needs as part of an independent life
19 skills and education program operated by the nonprofit
20 organization.

21 (b) A nonprofit organization that makes a sale exempt from
22 taxation under this section must maintain records demonstrating
23 that the sale is eligible for the exemption.

24 SECTION 2. The change in law made by this Act does not

1 affect taxes imposed before the effective date of this Act, and the
2 law in effect before the effective date of this Act is continued in
3 effect for purposes of the liability for and collection of those
4 taxes.

5 SECTION 3. This Act takes effect September 1, 2015.