

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 through a vending machine operated by certain nonprofit
4 organizations.

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

11 (1) operated by a nonprofit organization that
12 qualifies for an exemption under Section 151.310(a)(2); and

13 (2) stocked and maintained by individuals with special
14 needs as part of an independent life skills and education program
15 operated by the nonprofit organization.

16 SECTION 2. The change in law made by this Act does not
17 affect taxes imposed before the effective date of this Act, and the
18 law in effect before the effective date of this Act is continued in
19 effect for purposes of the liability for and collection of those
20 taxes.

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