

1-1 By: Bohac (Senate Sponsor - Garcia) H.B. No. 2313
 1-2 (In the Senate - Received from the House May 11, 2015;
 1-3 May 13, 2015, read first time and referred to Committee on Finance;
 1-4 May 21, 2015, reported favorably by the following vote: Yeas 13,
 1-5 Nays 0; May 21, 2015, 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 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to an exemption from the sales and use tax for items sold
 1-26 by certain nonprofit organizations through a vending machine;
 1-27 adding a provision subject to a criminal offense.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
 1-30 by adding Section 151.3051 to read as follows:

1-31 Sec. 151.3051. SALES THROUGH CERTAIN VENDING MACHINES. (a)
 1-32 The sale of tangible personal property through a vending machine is
 1-33 exempt from the taxes imposed by this chapter if:

1-34 (1) the sale is made by a nonprofit organization that
 1-35 is exempt from federal income taxation under Section 501(a),
 1-36 Internal Revenue Code of 1986, by being listed as an exempt
 1-37 organization in Section 501(c)(3) of that code;

1-38 (2) the machine is owned by the nonprofit
 1-39 organization; and

1-40 (3) the machine is stocked and maintained by
 1-41 individuals with special needs as part of an independent life
 1-42 skills and education program operated by the nonprofit
 1-43 organization.

1-44 (b) A nonprofit organization that makes a sale exempt from
 1-45 taxation under this section must maintain records demonstrating
 1-46 that the sale is eligible for the exemption.

1-47 SECTION 2. The change in law made by this Act does not
 1-48 affect taxes imposed before the effective date of this Act, and the
 1-49 law in effect before the effective date of this Act is continued in
 1-50 effect for purposes of the liability for and collection of those
 1-51 taxes.

1-52 SECTION 3. This Act takes effect September 1, 2015.

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