

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

May 13, 2015

TO: Honorable Jane Nelson, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB2313 by Bohac (Relating to an exemption from the sales and use tax for items sold by certain nonprofit organizations through a vending machine; adding a provision subject to a criminal offense.), **As Engrossed**

No significant fiscal implication to the State is anticipated.

The bill would add Section 151.3051 to Chapter 151 of the Tax Code, to provide for a sales and use tax exemption on the sales of certain tangible personal property sold through vending machines.

The bill would exempt tangible personal property sold by certain nonprofit organizations if sold through a vending machine owned by the organization and stocked and maintained by special needs individuals as part of an independent life skills and education program operated by the organization.

Comptroller tax files indicate only negligible sales tax remittances from organizations that would be eligible for exemption under the provisions of the bill.

The bill would take effect September 1, 2015.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD