

1-1 By: Metcalf, et al. (Senate Sponsor - Nichols) H.B. No. 2684
 1-2 (In the Senate - Received from the House April 16, 2019;
 1-3 April 17, 2019, read first time and referred to Committee on
 1-4 Finance; May 7, 2019, reported favorably by the following vote:
 1-5 Yeas 14, Nays 0; May 7, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt			X	
1-10 Birdwell	X			
1-11 Campbell	X			
1-12 Flores	X			
1-13 Hancock	X			
1-14 Huffman	X			
1-15 Kolkhorst	X			
1-16 Nichols	X			
1-17 Perry	X			
1-18 Taylor	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire	X			

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to an exemption from the sales tax for items sold by a
 1-26 nonprofit organization at a county fair.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
 1-29 by adding Section 151.3102 to read as follows:

1-30 Sec. 151.3102. SALE BY NONPROFIT ORGANIZATION AT COUNTY
 1-31 FAIR. The sale of a taxable item is exempt from the taxes imposed by
 1-32 this chapter if:

1-33 (1) the seller or retailer is a nonprofit organization
 1-34 that is exempt from federal income taxation under Section 501(a),
 1-35 Internal Revenue Code of 1986, by being listed as an exempt
 1-36 organization in Section 501(c)(3) of that code;

1-37 (2) the sale takes place at a county fair; and

1-38 (3) the purchaser is a person attending or
 1-39 participating in the fair.

1-40 SECTION 2. The changes in law made by this Act do not affect
 1-41 tax liability accruing before the effective date of this Act. That
 1-42 liability continues in effect as if this Act had not been enacted,
 1-43 and the former law is continued in effect for the collection of
 1-44 taxes due and for civil and criminal enforcement of the liability
 1-45 for those taxes.

1-46 SECTION 3. This Act takes effect September 1, 2019.

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