87R8645 SRA-D

By:  Menéndez S.B. No. 2035

A BILL TO BE ENTITLED

AN ACT

relating to the use of proceeds from the collection of sales and use taxes on items purchased under the supplemental nutrition assistance program to provide grants for food banks and other charitable organizations.

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

SECTION 1.  Section 151.801, Tax Code, is amended by amending Subsection (a) and adding Subsection (f) to read as follows:

(a)  Except for the amounts allocated under Subsections (b), (c), (c-2), [~~and~~] (c-3), and (f), all proceeds from the collection of the taxes imposed by this chapter shall be deposited to the credit of the general revenue fund.

(f)  The amount of the proceeds from the collection of the taxes imposed by this chapter on the sale or use of taxable items purchased wholly or partly with benefits provided under the supplemental nutrition assistance program operated under Chapter 33, Human Resources Code, shall be deposited to the credit of an account in the general revenue fund administered by the Department of Agriculture. The comptroller shall determine the amount to be deposited to the credit of the account according to available statistical data indicating the estimated or actual total receipts in this state from taxable sales of items purchased wholly or partly with supplemental nutrition assistance program benefits. Money in the account may be appropriated to the Department of Agriculture only for the award of grants under Chapter 21, Agriculture Code.

SECTION 2.  This Act takes effect September 1, 2021.