

By: Noble, Meyer, Buckley, Turner of Tarrant,  
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H.B. No. 2510

A BILL TO BE ENTITLED

AN ACT

relating to a sales and use tax exemption for animals adopted from  
or sold by nonprofit animal welfare organizations.

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

SECTION 1. Section 151.343, Tax Code, is amended to read as  
follows:

Sec. 151.343. ANIMALS SOLD BY NONPROFIT ANIMAL SHELTERS OR  
NONPROFIT ANIMAL WELFARE ORGANIZATIONS. The sale, including the  
acceptance of a fee for adoption, of an animal by a nonprofit animal  
shelter, as that term is defined by Section 823.001, Health and  
Safety Code, or a nonprofit animal welfare organization, as that  
term is defined by Section 821.021, Health and Safety Code, is  
exempted from the taxes imposed by this chapter.

SECTION 2. The change in law made by this Act does not  
affect tax liability accruing before the effective date of this  
Act. That liability continues in effect as if this Act had not been  
enacted, and the former law is continued in effect for the  
collection of taxes due and for civil and criminal enforcement of  
the liability for those taxes.

SECTION 3. This Act takes effect October 1, 2021.