

By: Paxton

S.B. No. 227

A BILL TO BE ENTITLED

AN ACT

relating to a sales and use tax exemption for animals adopted from
or sold by animal rescue groups.

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

SECTION 1. Subchapter A, Chapter 151, Tax Code, is amended
by adding Section 151.0029 to read as follows:

Sec. 151.0029. "ANIMAL RESCUE GROUP". "Animal rescue group"
means an organization that:

(1) provides foster and adoption services to stray,
homeless, abandoned, or unwanted animals;

(2) does not provide the services described by
Subdivision (1) at a facility owned or operated by the
organization; and

(3) is eligible for an exemption under Section
151.310(a)(2) from the taxes imposed by this chapter.

SECTION 2. Section 151.343, Tax Code, is amended to read as
follows:

Sec. 151.343. ANIMALS SOLD BY NONPROFIT ANIMAL SHELTERS OR
ANIMAL RESCUE GROUPS. 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 an
animal rescue group is exempted from the taxes imposed by this
chapter.

SECTION 3. The change in law made by this Act does not

1 affect tax liability accruing before the effective date of this
2 Act. That liability continues in effect as if this Act had not been
3 enacted, and the former law is continued in effect for the
4 collection of taxes due and for civil and criminal enforcement of
5 the liability for those taxes.

6 SECTION 4. This Act takes effect immediately if it receives
7 a vote of two-thirds of all the members elected to each house, as
8 provided by Section 39, Article III, Texas Constitution. If this
9 Act does not receive the vote necessary for immediate effect, this
10 Act takes effect September 1, 2021.