

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION
Revision 1

March 22, 2021

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB2510 by Noble (Relating to a sales and use tax exemption for animals adopted from or sold by nonprofit animal welfare organizations.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend Chapter 151, Tax Code to provide for exemption from sales and use tax of animals adopted from or sold by nonprofit animal welfare organizations.

Section 151.343 provides for exemption of the sale, including acceptance of an adoption fee, of an animal by a nonprofit animal shelter. The section would be amended to include such sale by a nonprofit animal welfare organization, defined by Section 821.021, Health and Safety Code as a nonprofit organization having the purpose of preventing cruelty to animals or sheltering, caring for, or providing homes for lost, stray, and abandoned animals.

The Comptroller of Public Accounts estimates there would be no significant fiscal implications for the state or units of local government.

The bill would take effect October 1, 2021.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD