

By: Turner

H.B. No. 4312

A BILL TO BE ENTITLED

AN ACT

relating to the exemption from sales and use taxes for certain snack items.

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

SECTION 1. Section 151.314(h), Tax Code, is amended to read as follows:

(h) Notwithstanding Subsection (c-2)(1) or (f), the ~~[The]~~ exemption provided by Subsection (a) applies ~~[does not apply]~~ to a snack item that ~~[if the item]~~ is sold through a vending machine ~~[or is sold in individual-sized portions. For purposes of this subsection, an individual-sized portion is a portion that:~~

- ~~[(1) is labeled as having not more than one serving, or~~
- ~~[(2) contains less than 2.5 ounces].~~

SECTION 2. The changes in law made by this Act do 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 September 1, 2023.