

By: González of El Paso

H.B. No. 1632

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to an exemption from sales and use taxes for animal food  
3 intended for consumption by domesticated animals.

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

5 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended  
6 by adding Section 151.360 to read as follows:

7 Sec. 151.360. ANIMAL FOOD INTENDED FOR CONSUMPTION BY  
8 DOMESTICATED ANIMALS. Animal food that is intended for consumption  
9 by domesticated animals is exempted from the taxes imposed by this  
10 chapter.

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

17 SECTION 3. This Act takes effect September 1, 2025.