

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

March 24, 2025

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB135 by Button (relating to exemptions from sales and use taxes for game animals and exotic animals.), **Committee Report 1st House, Substituted**

No significant fiscal implication to the State is anticipated.

The bill would amend Tax Code, Chapter 151.316(a) (Agricultural Items) to include game animals, whether indigenous or exotic, in the items exempt from the state sales and use tax.

The bill would take effect immediately upon enactment, assuming it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2025.

The bill would represent codification of common industry and comptroller enforcement practice, treating sales of game animals as sales of exempt food animals. Consequently, the bill would not have significant revenue implications.

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