

*Rescue Sales Tax Bill  
Animal Advisory Commission  
January 11, 2021  
Agenda Item: New Business 4b*

87R2879 SMT-F

By: Nelson

S.B. No. 197

A BILL TO BE ENTITLED  
AN ACT

relating to a sales and use tax exemption for animals adopted from or sold by nonprofit animal welfare organizations.

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

SECTION 1. Section 151.343, Tax Code, is amended to read as follows:

Sec. 151.343. ANIMALS SOLD BY NONPROFIT ANIMAL SHELTERS OR  
NONPROFIT ANIMAL WELFARE ORGANIZATIONS.

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 a nonprofit animal welfare organization, as that term is defined by Section 821.021, Health and Safety Code, is exempted from the taxes imposed by this chapter.

SECTION 2. The change in law made by this Act does 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 October 1, 2021.