

CHAPTER 734

H.B. No. 1660

AN ACT

relating to sales and use tax exemptions for religious, charitable, educational, and public service organizations.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 151.310(c), Tax Code, is amended to read as follows:

(c) An organization that qualifies for an exemption under Subsection (a)(1) or (a)(2) of this section, and each bona fide chapter of the organization, may hold two ~~[one]~~ tax-free sales ~~[sale]~~ or auctions ~~[auction]~~ during a calendar year and each ~~[the]~~ tax-free sale or auction may continue for one day only. The sale of a taxable item by a qualified organization or chapter of the organization at a tax-free sale or auction is exempted from the sales tax imposed by Subchapter C of this chapter. The storage, use, or consumption of a taxable item acquired from a qualified organization or chapter of the organization at a tax-free sale or auction is exempted from the use tax imposed by Subchapter D of this chapter until the item is resold or subsequently transferred.

SECTION 2. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed by the House on April 23, 1993, by a non-record vote; the House concurred in Senate amendments to H.B. No. 1660 on May 24, 1993, by a non-record vote; passed by the Senate, with amendments, on May 21, 1993: Yeas 31, Nays 0.

Approved June 16, 1993.

Effective Aug. 30, 1993, 90 days after date of adjournment.