

## CHAPTER 704

S.B. No. 1460

## AN ACT

relating to an exemption from taxes on meals served to residents of certain retirement communities.

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

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

(e) Food products, meals, soft drinks, and candy for human consumption are exempted from the taxes imposed by this chapter if:

(1) served by a public or private school, school district, student organization, or parent-teacher association under an agreement with the proper school authorities in an elementary or secondary school during the regular school day or by a parent-teacher association during a fund-raising sale the proceeds of which do not benefit an individual;

(2) sold by a church or at a function of a church; [øø]

(3) served to a patient or inmate of a hospital or other institution licensed by the state for the care of humans; *or*

(4) *served to a permanent resident of a retirement facility which provides permanent housing and residence to individuals, a majority of whom are 60 years or older.*

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 the Senate on May 14, 1987, by the following vote: Yeas 30, Nays 0. Passed the House on May 22, 1987, by the following vote: Yeas 148, Nays 0, one present not voting.

Approved June 19, 1987.

Effective June 19, 1987.