

## **BILL ANALYSIS**

C.S.H.B. 849  
By: Paddie  
Ways & Means  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

For generations of Texans, hunting has truly become a way of life. Interested parties contend that granting sales tax relief on certain weekends for firearms and certain other hunting supplies would serve to stimulate the Texas economy and encourage further participation in hunting activities. C.S.H.B. 849 seeks to recognize and celebrate the hunting tradition in Texas by providing that tax relief on certain weekends.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

C.S.H.B. 849 amends the Tax Code to exempt the sale of a firearm, ammunition, archery equipment, hunting blinds and stands, hunting decoys, firearm cleaning supplies, gun cases and gun safes, hunting optics, and hunting safety equipment from the sales tax if the sale takes place during a period beginning at 12:01 a.m. on the Saturday of the last full weekend in August and ending at 12 midnight on the following Sunday or during a period beginning at 12:01 a.m. on the Saturday of the last full weekend in October and ending at 12 midnight on the following Sunday. The bill includes temporary provisions, set to expire October 1, 2015, establishing that if the bill takes effect September 1, 2015, the limited sales tax exemption on firearms and hunting supplies applies to a sale that takes place during a period beginning at 12:01 a.m. on the Friday before the first full weekend in September 2015 and ending at 12 midnight on the following Sunday if the sale otherwise meets the requirements for that exemption. If the bill receives the vote necessary for immediate effect, the temporary provisions have no effect.

### **EFFECTIVE DATE**

Except as otherwise provided, on passage, or, if the bill does not receive the necessary vote, September 1, 2015.

### **COMPARISON OF ORIGINAL AND SUBSTITUTE**

While C.S.H.B. 849 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and formatted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the bill.

INTRODUCED

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended.

No equivalent provision.

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 immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2015.

HOUSE COMMITTEE SUBSTITUTE

SECTION 1. Same as introduced version.

SECTION 2. (a) Notwithstanding Section 151.358(b)(1), Tax Code, as added by this Act, if this Act takes effect September 1, 2015, the exemption provided by that subdivision from the taxes imposed by Chapter 151, Tax Code, applies to a sale that takes place during a period beginning at 12:01 a.m. on the Friday before the first full weekend in September 2015 and ending at 12 midnight on the following Sunday if the sale otherwise meets the requirements of that section.

(b) If this Act receives the vote necessary for immediate effect as provided by Section 4 of this Act, this section has no effect.

(c) If this section takes effect, this section expires October 1, 2015.

SECTION 3. Same as introduced version.

SECTION 4. Except as otherwise provided by this Act, this Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2015.