

BILL ANALYSIS

H.B. 275
By: Ashby
Agriculture & Livestock
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties note that current state statute does not reflect the common practice of eggs being included as a poultry product for taxation purposes despite this established practice already being in place in the real world. H.B. 275 seeks to address this issue.

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

H.B. 275 amends the Tax Code to establish an egg as a farm product, for purposes of the property tax exemption for farm products and regardless of whether the egg is packaged, and to redefine "in the hands of the producer" as it relates to that exemption to include eggs.

EFFECTIVE DATE

January 1, 2016.