

- SUBJECT:** Expanding a sales tax exemption to include certain veterinary supplies
- COMMITTEE:** Ways and Means — committee substitute recommended
- VOTE:** 10 ayes — D. Bonnen, Y. Davis, Bohac, Button, Darby, Martinez Fischer, Murphy, Springer, C. Turner, Wray
- 0 nays
- 1 absent — Parker
- WITNESSES:** For — (*Registered, but did not testify:* John Hubbard; Elizabeth Choate, Texas Veterinary Medical Association)
- Against — None
- On — Brad Reynolds, Comptroller of Public Accounts; (*Registered, but did not testify:* Eric Stearns, Comptroller of Public Accounts)
- BACKGROUND:** Tax Code, sec. 151.313 provides for sales tax exemptions on a wide variety of health care supplies used by medical doctors, including drugs, therapeutic devices, and intravenous systems.
- DIGEST:** CSHB 633 would exempt from sales taxes drugs and medicine, therapeutic devices along with any related supplies, and intravenous systems and their associated components if dispensed, prescribed, or used by veterinarians.
- The bill would take effect September 1, 2015, and would not affect tax liability accruing before its effective date.
- NOTES:** The Legislative Budget Board's fiscal note indicates that the bill would have a negative impact of \$4.9 million on general revenue related funds through fiscal 2016-17.