

Bill Summary
2nd Session of the 57th Legislature

Bill No.:	SB 1457
Version:	INT
Request No.:	2425
Author:	Sen. Boggs
Date:	01/15/2020

Bill Analysis

SB 1457 provides a sales tax exemption for the sale of food and food ingredients, as defined in the Streamlined Sales and Use Tax Agreement. The exemption shall not apply to any sales tax levied by a county or municipality. The measure defines food and food ingredients as substances that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. Alcohol, tobacco, and prepared food sold in a heated state are excluded from the term food and food ingredients.

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