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Overview

Provides a sales tax exemption for most purchases and most sales by nonprofit animal shelters.

Section

1 **Animal shelters.** Provides a sales tax exemption for most purchases and sales made by nonprofit animal shelters.

- ▶ Paragraph (a) defines nonprofit animal shelters that qualify for the exemption.
- ▶ Paragraph (b) exempts most purchases of items used directly in the activities of rescuing, sheltering, and finding homes for unwanted animals. Excludes purchases by building contractors, materials for buildings not used primarily by the shelter, lodging, and motor vehicle leases.
- ▶ Paragraph (c) exempts the purchase or adoption price of the animals and the shelter's sale of pet supplies and equipment.
- ▶ Paragraph (d) exempts fundraising sales, including the sale of prepared food, candy, and soft drinks at a fundraising event by an animal shelter.

Effective for sales and purchases made after June 30, 2017.