

1-1 By: Ashby, et al. (Senate Sponsor - Schwertner) H.B. No. 897  
 1-2 (In the Senate - Received from the House April 18, 2017;  
 1-3 May 1, 2017, read first time and referred to Committee on Finance;  
 1-4 May 3, 2017, rereferred to Committee on Administration;  
 1-5 May 23, 2017, reported favorably, as amended, by the following  
 1-6 vote: Yeas 7, Nays 0; May 23, 2017, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			

1-16 COMMITTEE AMENDMENT NO. 1 By: Burton

1-17 Amend H.B. No. 897 (engrossed version) as follows:  
 1-18 (1) In the recital to SECTION 1 of the bill (page 1, line 6),  
 1-19 strike "Section 152.001(12), Tax Code, is" and substitute "Sections  
 1-20 152.001(7) and (12), Tax Code, are".  
 1-21 (2) In SECTION 1 of the bill, immediately before amended  
 1-22 Section 152.001(12), Tax Code (page 1, between lines 7 and 8),  
 1-23 insert the following:  
 1-24 (7) "Public agency" means:  
 1-25 (A) a department, commission, board, office,  
 1-26 institution, or other agency of this state or of a county, city,  
 1-27 town, school district, hospital district, water district, or other  
 1-28 special district or authority or political subdivision created by  
 1-29 or under the constitution or the statutes of this state; ~~or~~  
 1-30 (B) an unincorporated agency or instrumentality  
 1-31 of the United States; or  
 1-32 (C) an open-enrollment charter school.  
 1-33 (3) Add the following appropriately numbered SECTION to the  
 1-34 bill and renumber the SECTIONS of the bill accordingly:  
 1-35 SECTION \_\_\_\_\_. Section 502.453(a), Transportation Code, is  
 1-36 amended to read as follows:  
 1-37 (a) The owner of a motor vehicle, trailer, or semitrailer  
 1-38 may annually apply for registration under Section 502.451 and is  
 1-39 exempt from the payment of a registration fee under this chapter if  
 1-40 the vehicle is:  
 1-41 (1) owned by and used exclusively in the service of:  
 1-42 (A) the United States;  
 1-43 (B) this state; ~~or~~  
 1-44 (C) a county, municipality, or school district in  
 1-45 this state; or  
 1-46 (D) an open-enrollment charter school;  
 1-47 (2) owned by a commercial transportation company and  
 1-48 used exclusively to provide public school transportation services  
 1-49 to a school district under Section 34.008, Education Code;  
 1-50 (3) designed and used exclusively for fire fighting;  
 1-51 (4) owned by a volunteer fire department and used  
 1-52 exclusively in the conduct of department business;  
 1-53 (5) privately owned and used by a volunteer  
 1-54 exclusively in county marine law enforcement activities, including  
 1-55 rescue operations, under the direction of the sheriff's department;  
 1-56 (6) used by law enforcement under an alias for covert  
 1-57 criminal investigations; or  
 1-58 (7) owned by units of the United States Coast Guard  
 1-59 Auxiliary headquartered in Texas and used exclusively for conduct  
 1-60 of United States Coast Guard or Coast Guard Auxiliary business and  
 1-61 operations, including search and rescue, emergency communications,

2-1 and disaster operations.

2-2 A BILL TO BE ENTITLED  
2-3 AN ACT

2-4 relating to the exemption from the taxes imposed on the sale, use,  
2-5 or rental of a motor vehicle for certain motor vehicles used for  
2-6 religious purposes.

2-7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

2-8 SECTION 1. Section 152.001(12), Tax Code, is amended to  
2-9 read as follows:

2-10 (12) "Motor vehicle used for religious purposes" means  
2-11 a motor vehicle that is:

2-12 (A) a trailer or is designed to carry more than  
2-13 six passengers;

2-14 (B) sold to, rented to, or used by a church or  
2-15 religious society;

2-16 (C) used primarily by a church or religious  
2-17 society [~~for the purpose of providing transportation to and from a~~  
2-18 ~~church or religious service or meeting~~]; and

2-19 (D) not registered as a passenger vehicle and not  
2-20 used primarily for the personal or official needs or duties of a  
2-21 minister.

2-22 SECTION 2. The change in law made by this Act does not  
2-23 affect tax liability accruing before the effective date of this  
2-24 Act. That liability continues in effect as if this Act had not been  
2-25 enacted, and the former law is continued in effect for the  
2-26 collection of taxes due and for civil and criminal enforcement of  
2-27 the liability for those taxes.

2-28 SECTION 3. This Act takes effect September 1, 2017.

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