

By: Huberty

H.B. No. 791

A BILL TO BE ENTITLED

AN ACT

relating to the definition of volunteer fire department for purposes of certain motor fuel tax exemptions.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 162.001, Tax Code, is amended by adding Subdivision (63) to read as follows:

(63) "Volunteer fire department" means a fire department operated by its members, including a part-paid fire department composed of at least 50 percent volunteer firefighters, that is operated on a not-for-profit basis, including a department that is exempt from federal income tax under Section 501(a), Internal Revenue Code of 1986, by being listed as an exempt organization in Section 501(c)(3) or (4) of that code.

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

SECTION 3. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2019.