

1-1 By: Huberty, et al. (Senate Sponsor - Flores) H.B. No. 791
 1-2 (In the Senate - Received from the House April 16, 2019;
 1-3 April 17, 2019, read first time and referred to Committee on
 1-4 Finance; May 7, 2019, reported favorably by the following vote:
 1-5 Yeas 14, Nays 0; May 7, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt			X	
1-10 Birdwell	X			
1-11 Campbell	X			
1-12 Flores	X			
1-13 Hancock	X			
1-14 Huffman	X			
1-15 Kolkhorst	X			
1-16 Nichols	X			
1-17 Perry	X			
1-18 Taylor	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire	X			

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to the definition of volunteer fire department for
 1-26 purposes of certain motor fuel tax exemptions.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section 162.001, Tax Code, is amended by adding
 1-29 Subdivision (63) to read as follows:

1-30 (63) "Volunteer fire department" means a fire
 1-31 department operated by its members, including a part-paid fire
 1-32 department composed of at least 50 percent volunteer firefighters,
 1-33 that is operated on a not-for-profit basis, including a department
 1-34 that is exempt from federal income tax under Section 501(a),
 1-35 Internal Revenue Code of 1986, by being listed as an exempt
 1-36 organization in Section 501(c)(3) or (4) of that code.

1-37 SECTION 2. The change in law made by this Act does not
 1-38 affect tax liability accruing before the effective date of this
 1-39 Act. That liability continues in effect as if this Act had not been
 1-40 enacted, and the former law is continued in effect for the
 1-41 collection of taxes due and for civil and criminal enforcement of
 1-42 the liability for those taxes.

1-43 SECTION 3. This Act takes effect immediately if it receives
 1-44 a vote of two-thirds of all the members elected to each house, as
 1-45 provided by Section 39, Article III, Texas Constitution. If this
 1-46 Act does not receive the vote necessary for immediate effect, this
 1-47 Act takes effect September 1, 2019.

1-48 * * * * *