

1-1 By: Noble (Senate Sponsor - Hughes) H.B. No. 2338
 1-2 (In the Senate - Received from the House April 11, 2019;
 1-3 April 15, 2019, read first time and referred to Committee on
 1-4 Finance; May 7, 2019, reported favorably by the following vote:
 1-5 Yeas 13, Nays 0; May 7, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7	X			
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14			X	
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20			X	
1-21	X			
1-22	X			

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

1-25 relating to the exemption from the taxes imposed on the sale, use,
 1-26 or rental of a motor vehicle for certain motor vehicles used for
 1-27 religious purposes.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Section 152.001(12), Tax Code, is amended to
 1-30 read as follows:

1-31 (12) "Motor vehicle used for religious purposes" means
 1-32 a motor vehicle that is:

1-33 (A) ~~[a trailer or is designed to carry more than~~
 1-34 ~~six passengers;~~

1-35 ~~[(B) sold to, rented to, or used by a church or~~
 1-36 ~~religious society;~~

1-37 ~~[(C)]~~ used primarily by a church or religious
 1-38 society; and

1-39 (B) ~~[(D) not registered as a passenger vehicle~~
 1-40 ~~and]~~ not used primarily for the personal or official needs or duties
 1-41 of a minister.

1-42 SECTION 2. The change in law made by this Act does not
 1-43 affect tax liability accruing before the effective date of this
 1-44 Act. That liability continues in effect as if this Act had not been
 1-45 enacted, and the former law is continued in effect for the
 1-46 collection of taxes due and for civil and criminal enforcement of
 1-47 the liability for those taxes.

1-48 SECTION 3. This Act takes effect September 1, 2019.

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