

1-1 By: Morales Shaw, et al. H.B. No. 4226  
 1-2 (Senate Sponsor - Campbell, et al.)  
 1-3 (In the Senate - Received from the House May 9, 2025;  
 1-4 May 13, 2025, read first time and referred to Committee on Finance;  
 1-5 May 22, 2025, reported adversely, with favorable Committee  
 1-6 Substitute by the following vote: Yeas 13, Nays 0; May 22, 2025,  
 1-7 sent to printer.)

1-8 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-9				
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	X			
1-24	X			

1-25 COMMITTEE SUBSTITUTE FOR H.B. No. 4226 By: Campbell

1-26 A BILL TO BE ENTITLED  
 1-27 AN ACT

1-28 relating to exemptions from the taxes imposed on the sale, use, or  
 1-29 rental of a motor vehicle for a vehicle purchased, used, or rented  
 1-30 by a nonprofit food bank or a provider of housing and related  
 1-31 services.

1-32 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-33 SECTION 1. Subchapter E, Chapter 152, Tax Code, is amended  
 1-34 by adding Sections 152.094 and 152.095 to read as follows:

1-35 Sec. 152.094. MOTOR VEHICLES USED BY NONPROFIT FOOD BANK.  
 1-36 The taxes imposed by this chapter do not apply to the sale, use, or  
 1-37 rental of a motor vehicle that is:

1-38 (1) purchased, used, or rented by a nonprofit food  
 1-39 bank, as defined by Section 162.001; and

1-40 (2) used primarily by the nonprofit food bank for the  
 1-41 food bank's purposes.

1-42 Sec. 152.095. MOTOR VEHICLES USED BY PROVIDER OF HOUSING  
 1-43 AND RELATED SERVICES. (a) The taxes imposed by this chapter do not  
 1-44 apply to the sale, use, or rental of a motor vehicle that is:

1-45 (1) purchased, used, or rented by a provider of  
 1-46 housing and related services; and

1-47 (2) used primarily to provide housing for individuals  
 1-48 at a location owned or controlled by the provider.

1-49 (b) In this section, "provider of housing and related  
 1-50 services" means an entity that:

1-51 (1) is described by Section 151.310(a); and

1-52 (2) provides housing and related services to  
 1-53 individuals who:

1-54 (A) are experiencing homelessness and have a  
 1-55 disabling condition; and

1-56 (B) have continuously experienced homelessness  
 1-57 for at least one year or had at least four episodes of homelessness  
 1-58 in the preceding three years.

1-59 SECTION 2. This Act applies only to a sale, use, or rental  
 1-60 of a motor vehicle that occurs on or after the effective date of

2-1 this Act.

2-2 SECTION 3. This Act takes effect September 1, 2025.

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