

- SUBJECT:** Exempting certain volunteer fire departments from certain fuel taxes
- COMMITTEE:** Ways and Means — favorable, without amendment
- VOTE:** 10 ayes — Burrows, Guillen, Bohac, Cole, Martinez Fischer, Murphy, Noble, Sanford, Shaheen, Wray
- 0 nays
- 1 absent — E. Rodriguez
- WITNESSES:** For — Adam Haynes, Conference of Urban Counties; (*Registered, but did not testify*: Jim Allison, County Judges and Commissioners Association of Texas; Chuck Statler, Taylor County; John Carlton, Texas State Association of Fire and Emergency Districts; Susan Gezana)
- Against — None
- BACKGROUND:** Tax Code ch. 162 exempts fuel sold to a volunteer fire department in the state for the department's exclusive use from the state's motor fuel taxes.
- It has been noted that because the Tax Code does not define "volunteer fire department" for the purpose of motor fuel tax exemptions, some departments may not qualify for the exemption.
- DIGEST:** HB 791 would define a "volunteer fire department" for the purpose of motor fuel tax exemptions as a fire department that was operated by its members, including a part-paid fire department composed of at least 50 percent volunteer firefighters that was operated on a not-for-profit basis, including a department that was exempt from federal income tax.
- The bill would take immediate effect if finally passed by a two-thirds record vote of the membership of each house. Otherwise, it would take effect September 1, 2019. The bill would not affect tax liability accruing before the effective date.