

BILL ANALYSIS

Senate Research Center

H.B. 897
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Administration
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Enrolled

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Concerns have been raised about the adequacy of exemptions provided to religious organizations for taxes imposed on certain motor vehicles used for religious purposes. H.B. 897 seeks to address these concerns by including among the vehicles defined as a "motor vehicle used for religious purposes" in relation to those taxes a trailer used primarily by a church or religious organization. (Original Author's / Sponsor's Statement of Intent)

H.B. 897 amends current law relating to the exemption from the taxes imposed on the sale, use, or rental of certain motor vehicles owned or used by a church, religious society, or open-enrollment charter school and from registration fees for motor vehicles owned by open-enrollment charter schools.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Sections 152.001(7) and (12), Tax Code, to redefine "public agency" and "motor vehicle used for religious purposes."

SECTION 2. Amends Section 502.453(a), Transportation Code, to authorize the owner of a motor vehicle, trailer, or semitrailer to annually apply for a registration under Section 502.451 (Exempt Vehicles) and provides that the owner is exempt from the payment of a registration fee under this chapter (Registration of Vehicles) if the vehicle is owned by and used exclusively in the service of certain entities, including an open-enrollment charter school.

SECTION 3. Provides that the change in law made by this Act does not affect tax liability accruing before the effective date of this Act. Provides that the 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 4. Effective date: September 1, 2017.