

BILL ANALYSIS

Senate Research Center
85R5847 BEF-D

H.B. 897
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Administration
5/16/2017
Engrossed

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.

H.B. 897 amends current law relating to the exemption from the taxes imposed on the sale, use, or rental of a motor vehicle for certain motor vehicles used for religious purposes.

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 Section 152.001(12), Tax Code, to redefine "motor vehicle used for religious purposes."

SECTION 2. 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 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 3. Effective date: September 1, 2017.