

By: Deuell

S.B. No. 926

A BILL TO BE ENTITLED

AN ACT

relating to the imposition of the motor vehicle sales tax on vehicles used by nonprofit organizations for disaster relief or other humanitarian purposes.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter E, Chapter 152, Tax Code, is amended by adding Section 152.094 to read as follows:

Sec. 152.094. MOTOR VEHICLES USED FOR DISASTER RELIEF. The taxes imposed by this chapter do not apply to the sale or use of a motor vehicle that:

(1) is purchased or used by an organization that is exempt from federal taxation under Section 501(a), Internal Revenue Code of 1986, as an organization described by Section 510(c)(3), Internal Revenue Code of 1986; and

(2) will be used by the nonprofit organization primarily for disaster relief and other humanitarian purposes.

SECTION 2. This Act takes effect September 1, 2003, and applies to a motor vehicle purchased or used on or after that date. A motor vehicle purchased or used before that date is governed by the law in effect on the date that vehicle was purchased or used and that law is continued in effect for that purpose.