

Amend **HB 2129** by adding the following appropriately numbered section as follows:

SECTION __. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.356 to read as follows:

Sec. 151.356. NONVEHICULAR FUEL CELLS. (a) In this section, "fuel cell" means a device that uses fuel, oxygen, and a catalyst to generate electricity by electrochemical means.

(b) The sale, use, or other consumption of a fuel cell is exempted from the taxes imposed by this chapter unless the fuel cell is designed to be the source of motive power of a vehicle or provides the motive power of a vehicle.

(c) This section expires January 1, 2013.