

By: Bonnen

H.B. No. 1509

Substitute the following for H.B. No. 1509:

By: Howard of Fort Bend

C.S.H.B. No. 1509

A BILL TO BE ENTITLED

1 AN ACT

2 relating to motor vehicles used for fire, emergency, or disaster
3 response purposes.

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

5 SECTION 1. Subchapter E, Chapter 152, Tax Code, is amended
6 by adding Section 152.0875 to read as follows:

7 Sec. 152.0875. MOTOR VEHICLES USED OR SOLD BY TRAUMA
8 SERVICE AREA REGIONAL ADVISORY COUNCILS. (a) The taxes imposed by
9 this chapter do not apply to the purchase, rental, or use of a motor
10 vehicle that is used by a trauma service area regional advisory
11 council exclusively for emergency services, including disaster
12 response services.

13 (b) The tax that would have been remitted on gross rental
14 receipts without the exemption provided by this section is
15 considered to have been remitted for the purpose of calculating the
16 minimum gross rental receipts tax imposed by Section 152.026.

17 SECTION 2. Subchapter E, Chapter 502, Transportation Code,
18 is amended by adding Section 502.2045 to read as follows:

19 Sec. 502.2045. VEHICLES, TRAILERS, AND SEMITRAILERS USED BY
20 TRAUMA SERVICE AREA REGIONAL ADVISORY COUNCILS. (a) A vehicle,
21 trailer, or semitrailer may be registered without payment if the
22 vehicle, trailer, or semitrailer is:

23 (1) owned or leased by a trauma service area regional
24 advisory council; and

1 (2) used exclusively to provide emergency services,
2 including disaster response services.

3 (b) An application for registration under Subsection (a)
4 must include a statement signed by an officer of the trauma service
5 area regional advisory council that the vehicle, trailer, or
6 semitrailer is used exclusively for emergency services, including
7 disaster response services, by members of the trauma service area
8 regional advisory council.

9 (c) The department must approve an application for
10 registration under this section as provided by Section 502.201.

11 SECTION 3. The change in law made by this Act does not
12 affect tax liability accruing before the effective date of this
13 Act. That liability continues in effect as if this Act had not been
14 enacted, and the former law is continued in effect for the
15 collection of taxes due and for civil and criminal enforcement of
16 the liability for those taxes.

17 SECTION 4. This Act takes effect immediately if it receives
18 a vote of two-thirds of all the members elected to each house, as
19 provided by Section 39, Article III, Texas Constitution. If this
20 Act does not receive the vote necessary for immediate effect, this
21 Act takes effect September 1, 2009.