

By: Bonnen

H.B. No. 2462

A BILL TO BE ENTITLED

AN ACT

relating to motor vehicles used for fire, emergency, or disaster response 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 152.0875 to read as follows:

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

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

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

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

(1) owned or leased by a trauma service area regional 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, 2011.