### **BILL ANALYSIS**

H.B. 3652 By: Craddick Ways & Means Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties suggest that the law is not clear as to whether an open-enrollment charter school is allowed to claim an exemption from certain taxes and registration fees for school buses. H.B. 3652 seeks to clarify the exemption for open-enrollment charter schools from taxes imposed on the sale, lease, or rental of a motor vehicle and registration fees for motor vehicles.

#### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

# **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

## **ANALYSIS**

H.B. 3652 amends the Tax Code to exempt from taxes imposed on the sale, use, lease, or rental of a motor vehicle the sale, use, lease, or rental of a motor vehicle for use by an open-enrollment charter school, provided applicable conditions are met.

H.B. 3652 amends the Transportation Code to exempt the owner of a motor vehicle, trailer, or semitrailer owned by and used exclusively in the service of an open-enrollment charter school from the payment of a motor vehicle registration fee.

## **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.

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