

By: Cyrier

H.B. No. 359

A BILL TO BE ENTITLED

AN ACT

relating to the motor vehicle sales tax imposed on the purchase, rental, or use of certain emergency services vehicles.

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

SECTION 1. Section 152.087, Tax Code, is amended to read as follows:

Sec. 152.087. FIRE TRUCKS AND EMERGENCY MEDICAL SERVICES VEHICLES. The taxes imposed by this chapter do not apply to the purchase, rental, or use of a fire truck, emergency medical services vehicle as defined by Section 773.003, Health and Safety Code, emergency medical services chief or supervisor vehicle, or other motor vehicle used exclusively for fire-fighting purposes or for emergency medical services when purchased by:

(1) a volunteer fire department;

(2) a nonprofit emergency medical service provider that receives a federal income tax exemption under Section 501(a), Internal Revenue Code of 1986, as an organization described by Section 501(c)(3), Internal Revenue Code of 1986; ~~or~~

(3) an emergency medical services ~~service~~ provider to which Section 502.456, Transportation Code, applies; or

(4) an entity that has an agreement with a local governmental entity to provide emergency ambulance services.

SECTION 2. The change in law made by this Act does not affect taxes imposed before the effective date of this Act, and the

1 law in effect before the effective date of this Act is continued in
2 effect for purposes of the liability for and collection of those
3 taxes.

4 SECTION 3. This Act takes effect September 1, 2017.