

By: Ashby, Raney, King of Hemphill, et al.

H.B. No. 897

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the exemption from the taxes imposed on the sale, use,  
3 or rental of a motor vehicle for certain motor vehicles used for  
4 religious purposes.

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

6 SECTION 1. Section 152.001(12), Tax Code, is amended to  
7 read as follows:

8 (12) "Motor vehicle used for religious purposes" means  
9 a motor vehicle that is:

10 (A) a trailer or is designed to carry more than  
11 six passengers;

12 (B) sold to, rented to, or used by a church or  
13 religious society;

14 (C) used primarily by a church or religious  
15 society [~~for the purpose of providing transportation to and from a~~  
16 ~~church or religious service or meeting~~]; and

17 (D) not registered as a passenger vehicle and not  
18 used primarily for the personal or official needs or duties of a  
19 minister.

20 SECTION 2. The change in law made by this Act does not  
21 affect tax liability accruing before the effective date of this  
22 Act. That liability continues in effect as if this Act had not been  
23 enacted, and the former law is continued in effect for the  
24 collection of taxes due and for civil and criminal enforcement of

1 the liability for those taxes.

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