

By: Craddick

H.B. No. 3652

A BILL TO BE ENTITLED

1 AN ACT
2 relating to an exemption for open-enrollment charter schools from
3 taxes imposed on the sale, lease, or rental of a motor vehicle and
4 registration fees for motor vehicles.

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

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

8 (7) "Public agency" means:

9 (A) a department, commission, board, office,
10 institution, or other agency of this state or of a county, city,
11 town, school district, hospital district, water district, or other
12 special district or authority or political subdivision created by
13 or under the constitution or the statutes of this state; ~~or~~

14 (B) an unincorporated agency or instrumentality
15 of the United States; or

16 (C) an open-enrollment charter school.

17 SECTION 2. Section 502.453(a), Transportation Code, is
18 amended to read as follows:

19 (a) The owner of a motor vehicle, trailer, or semitrailer
20 may annually apply for registration under Section 502.451 and is
21 exempt from the payment of a registration fee under this chapter if
22 the vehicle is:

23 (1) owned by and used exclusively in the service of:

24 (A) the United States;

- 1 (B) this state; [~~or~~]
2 (C) a county, municipality, or school district in
3 this state; or
4 (D) an open-enrollment charter school;
5 (2) owned by a commercial transportation company and
6 used exclusively to provide public school transportation services
7 to a school district under Section 34.008, Education Code;
8 (3) designed and used exclusively for fire fighting;
9 (4) owned by a volunteer fire department and used
10 exclusively in the conduct of department business;
11 (5) privately owned and used by a volunteer
12 exclusively in county marine law enforcement activities, including
13 rescue operations, under the direction of the sheriff's department;
14 (6) used by law enforcement under an alias for covert
15 criminal investigations; or
16 (7) owned by units of the United States Coast Guard
17 Auxiliary headquartered in Texas and used exclusively for conduct
18 of United States Coast Guard or Coast Guard Auxiliary business and
19 operations, including search and rescue, emergency communications,
20 and disaster operations.

21 SECTION 3. The changes in law made by this Act do not affect
22 tax liability accruing before the effective date of this Act. That
23 liability continues in effect as if this Act had not been enacted,
24 and the former law is continued in effect for the collection of
25 taxes due and for civil and criminal enforcement of the liability
26 for those taxes.

27 SECTION 4. This Act takes effect immediately if it receives

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1 a vote of two-thirds of all the members elected to each house, as
2 provided by Section 39, Article III, Texas Constitution. If this
3 Act does not receive the vote necessary for immediate effect, this
4 Act takes effect September 1, 2017.