

By: Huberty

H.B. No. 3665

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the definition of volunteer fire department for
3 purposes of certain motor fuel tax exemptions.

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

5 SECTION 1. Section 162.001, Tax Code, is amended by adding
6 Subdivision (63) to read as follows:

7 (63) "Volunteer fire department" means a fire
8 department operated by its members, including a part-paid fire
9 department composed of at least 50 percent volunteer firefighters,
10 that is operated on a not-for-profit basis, including a department
11 that is exempt from federal income tax under Section 501(a),
12 Internal Revenue Code of 1986, by being listed as an exempt
13 organization in Section 501(c)(3) or (4) of that code.

14 SECTION 2. The change in law made by this Act does not
15 affect tax liability accruing before the effective date of this
16 Act. That liability continues in effect as if this Act had not been
17 enacted, and the former law is continued in effect for the
18 collection of taxes due and for civil and criminal enforcement of
19 the liability for those taxes.

20 SECTION 3. This Act takes effect immediately if it receives
21 a vote of two-thirds of all the members elected to each house, as
22 provided by Section 39, Article III, Texas Constitution. If this
23 Act does not receive the vote necessary for immediate effect, this
24 Act takes effect September 1, 2017.