

**House Bill 897**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

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

- (12) "Motor vehicle used for religious purposes" means a motor vehicle that is:
- (A) a trailer or is designed to carry more than six passengers;
  - (B) sold to, rented to, or used by a church or religious society;
  - (C) used primarily by a church or religious society ~~[for the purpose of providing transportation to and from a church or religious service or meeting]~~; and
  - (D) not registered as a passenger vehicle and not used primarily for the personal or official needs or duties of a minister.

No equivalent provision.

SENATE VERSION (IE)

SECTION 1. Sections 152.001(7) and (12), Tax Code, are amended to read as follows: [CA1(1)]

- (7) "Public agency" means:
- (A) a department, commission, board, office, institution, or other agency of this state or of a county, city, town, school district, hospital district, water district, or other special district or authority or political subdivision created by or under the constitution or the statutes of this state; ~~[or]~~
  - (B) an unincorporated agency or instrumentality of the United States; or
  - (C) an open-enrollment charter school. [CA1(2)]

- (12) "Motor vehicle used for religious purposes" means a motor vehicle that is:
- (A) a trailer or is designed to carry more than six passengers;
  - (B) sold to, rented to, or used by a church or religious society;
  - (C) used primarily by a church or religious society ~~[for the purpose of providing transportation to and from a church or religious service or meeting]~~; and
  - (D) not registered as a passenger vehicle and not used primarily for the personal or official needs or duties of a minister.

SECTION \_\_. Section 502.453(a), Transportation Code, is amended to read as follows:

- (a) The owner of a motor vehicle, trailer, or semitrailer may annually apply for registration under Section 502.451 and is exempt from the payment of a registration fee under this chapter if the vehicle is:
- (1) owned by and used exclusively in the service of:
    - (A) the United States;
    - (B) this state; ~~[or]~~
    - (C) a county, municipality, or school district in this state; or

CONFERENCE

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- (D) an open-enrollment charter school:
- (2) owned by a commercial transportation company and used exclusively to provide public school transportation services to a school district under Section 34.008, Education Code;
  - (3) designed and used exclusively for fire fighting;
  - (4) owned by a volunteer fire department and used exclusively in the conduct of department business;
  - (5) privately owned and used by a volunteer exclusively in county marine law enforcement activities, including rescue operations, under the direction of the sheriff's department;
  - (6) used by law enforcement under an alias for covert criminal investigations; or
  - (7) owned by units of the United States Coast Guard Auxiliary headquartered in Texas and used exclusively for conduct of United States Coast Guard or Coast Guard Auxiliary business and operations, including search and rescue, emergency communications, and disaster operations.
- [CA1(3)]

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

SECTION 2. Same as House version.

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

SECTION 3. Same as House version.