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| BILL ANALYSIS |

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| H.B. 791 |
| By: Huberty |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  Currently, what constitutes a volunteer fire department is not defined in statute as it relates to certain motor fuel tax exemptions. H.B. 791 seeks to clearly define a volunteer fire department for that purpose. |
| **CRIMINAL JUSTICE IMPACT**  It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision. |
| **RULEMAKING AUTHORITY**  It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution. |
| **ANALYSIS**  H.B. 791 amends the Tax Code to define "volunteer fire department," for purposes of certain motor fuel tax exemptions, as a fire department operated by its members, including a part-paid fire department composed of at least 50 percent volunteer firefighters, that is operated on a not‑for-profit basis, including a department that is an organization exempted from federal income tax under certain provisions of the federal Internal Revenue Code of 1986. |
| **EFFECTIVE DATE**  On passage, or, if the bill does not receive the necessary vote, September 1, 2019. |