

By: Noble

H.B. No. 2338

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; and

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

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

1 SECTION 3. This Act takes effect September 1, 2019.