

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION**

**April 23, 2019**

**TO:** Honorable Jane Nelson, Chair, Senate Committee on Finance

**FROM:** John McGeady, Assistant Director     Sarah Keyton, Assistant Director  
Legislative Budget Board

**IN RE:** **SB675** by Hughes (Relating to the exemption from the taxes imposed on the sale, use, or rental of a motor vehicle for certain motor vehicles used for religious purposes.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
---

The bill would amend Chapter 152 of the Tax Code, regarding the motor vehicle sales and use tax.

The bill would amend Section 152.001(12) of the Tax Code by modifying the definition of a "motor vehicle used for religious purposes" to include any motor vehicle used primarily by a church or religious society and not used primarily for the personal or official needs or duties of a minister or other person.

The bill would remove requirements that a motor vehicle be a trailer or designed to carry more than six passengers; be sold to, rented to, or used by a church or religious society; and not be registered as a passenger vehicle to meet the definition of "motor vehicle used for religious purposes." The bill conforms statute to current administrative practice, therefore there would be no fiscal impact.

The bill would take effect September 1, 2019.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** WP, KK, SD