

AN ACT

relating to exemptions from the taxes imposed on the sale, use, or rental of a motor vehicle for a vehicle purchased, used, or rented by a nonprofit food bank or a provider of housing and related services.

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

SECTION 1. Subchapter E, Chapter 152, Tax Code, is amended by adding Sections 152.094 and 152.095 to read as follows:

Sec. 152.094. MOTOR VEHICLES USED BY NONPROFIT FOOD BANK. The taxes imposed by this chapter do not apply to the sale, use, or rental of a motor vehicle that is:

(1) purchased, used, or rented by a nonprofit food bank, as defined by Section 162.001; and

(2) used primarily by the nonprofit food bank for the food bank's purposes.

Sec. 152.095. MOTOR VEHICLES USED BY PROVIDER OF HOUSING AND RELATED SERVICES. (a) The taxes imposed by this chapter do not apply to the sale, use, or rental of a motor vehicle that is:

(1) purchased, used, or rented by a provider of housing and related services; and

(2) used primarily to provide housing for individuals at a location owned or controlled by the provider.

(b) In this section, "provider of housing and related services" means an entity that:

1 (1) is described by Section 151.310(a); and

2 (2) provides housing and related services to
3 individuals who:

4 (A) are experiencing homelessness and have a
5 disabling condition; and

6 (B) have continuously experienced homelessness
7 for at least one year or had at least four episodes of homelessness
8 in the preceding three years.

9 SECTION 2. This Act applies only to a sale, use, or rental
10 of a motor vehicle that occurs on or after the effective date of
11 this Act.

12 SECTION 3. This Act takes effect September 1, 2025.

H.B. No. 4226

President of the Senate

Speaker of the House

I certify that H.B. No. 4226 was passed by the House on May 8, 2025, by the following vote: Yeas 132, Nays 12, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 4226 on May 28, 2025, by the following vote: Yeas 90, Nays 43, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 4226 was passed by the Senate, with amendments, on May 25, 2025, by the following vote: Yeas 25, Nays 6.

Secretary of the Senate

APPROVED: _____

Date

Governor