

House Bill 4226
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

SECTION 1. Subchapter E, Chapter 152, Tax Code, is amended by adding Section 152.094 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 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.

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

SENATE VERSION (CS)

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) is described by Section 151.310(a); and
(2) provides housing and related services to individuals who:
(A) are experiencing homelessness and have a disabling condition; and
(B) have continuously experienced homelessness for at least one year or had at least four episodes of homelessness in the preceding three years.

SECTION 2. Same as House version.

CONFERENCE

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

SENATE VERSION (CS)

SECTION 3. Same as House version.

CONFERENCE