

BILL ANALYSIS

H.B. 897
By: Ashby
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Concerns have been raised about the adequacy of exemptions provided to religious organizations for taxes imposed on certain motor vehicles used for religious purposes. H.B. 897 seeks to address these concerns by including among the vehicles defined as a "motor vehicle used for religious purposes" in relation to those taxes a trailer used primarily by a church or religious organization.

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. 897 amends the Tax Code to expand the category of vehicles eligible to be considered a motor vehicle used for religious purposes for purposes of taxes on the sale, rental, and use of motor vehicles to include a trailer. The bill removes the specification that a motor vehicle is considered to be a motor vehicle used for religious purposes if the vehicle is used for the purpose of providing transportation to and from a church or religious service or meeting and instead specifies that the motor vehicle is used for religious purposes if it is used primarily by a church or religious society.

EFFECTIVE DATE

September 1, 2017.