

BILL ANALYSIS

H.B. 791
By: Huberty
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Currently, what constitutes a volunteer fire department is not defined in statute as it relates to certain motor fuel tax exemptions. H.B. 791 seeks to clearly define a volunteer fire department for that purpose.

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. 791 amends the Tax Code to define "volunteer fire department," for purposes of certain motor fuel tax exemptions, as a fire department operated by its members, including a part-paid fire department composed of at least 50 percent volunteer firefighters, that is operated on a not-for-profit basis, including a department that is an organization exempted from federal income tax under certain provisions of the federal Internal Revenue Code of 1986.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2019.