

CHAPTER 169

H.B. No. 895

AN ACT

relating to the registration and exemption from the sales and use tax of certain vehicles owned or leased by certain emergency medical services providers.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 3(g), Chapter 88, General Laws, Acts of the 41st Legislature, 2nd Called Session, 1929 (Article 6675a-3, Vernon's Texas Civil Statutes), is amended to read as follows:

(g) A vehicle owned or leased by an emergency medical services provider described by this subsection shall be registered without payment if the vehicle has been authorized under an emergency medical services provider license by the Texas Board of Health under Chapter 773, Health and Safety Code, and its subsequent amendments, and is used exclusively as an emergency medical services vehicle or the vehicle is an emergency medical services chief or supervisor vehicle used exclusively as an emergency services vehicle. This subsection applies only to an emergency medical services provider that is nonprofit or that is created and operated by a municipality, a county, or any combination of municipalities and counties through a contract, joint agreement, or any other method provided by Chapter 791, Government Code, and its subsequent amendments, or any other law authorizing counties and municipalities to provide joint programs [~~registered by the Texas Board of Health under Section 773.057, Health and Safety Code, to be operated as an ambulance and used exclusively as an ambulance by a nonprofit, volunteer ambulance company shall be registered without the payment of an annual registration fee~~]. The application for registration of an emergency medical services vehicle must be accompanied by a copy of the license [~~registra-tion~~] issued by the Texas Board of Health and as an emergency response vehicle and a statement signed by an officer of the emergency medical services provider [~~company~~] stating that the vehicle is used exclusively as an emergency response vehicle and qualifies under this subsection for registration without payment [~~by a nonprofit, volunteer ambulance company as an ambulance~~]. The application for an emergency medical services chief or supervisors vehicle must be accompanied by an affidavit signed by an officer of the emergency medical services provider stating that the vehicle qualifies under this subsection for registration without payment. The application must be approved by the department as provided by Section 3aa of this Act.

SECTION 2. Section 152.087, Tax Code, is amended to read as follows:

Sec. 152.087. FIRE TRUCKS AND EMERGENCY MEDICAL SERVICES VEHICLES [~~AMBULANCES~~]. The taxes imposed by this chapter do not apply to the purchase, rental, or use of a fire truck, emergency medical services vehicle as defined by Section 773.003, Health and Safety Code, [~~ambulance,~~] or other motor vehicle used exclusively for fire-fighting purposes or for emergency medical services when purchased by:

(1) a volunteer fire department; [~~or~~]

(2) a nonprofit [~~volunteer~~] emergency medical service provider that receives a federal income tax exemption under Section 501(a), Internal Revenue Code of 1986, as an organization described by Section 501(c)(3), Internal Revenue Code of 1986; or

(3) an emergency medical service provider to which Section 3(g), Chapter 88, General Laws, Acts of the 41st Legislature, 2nd Called Session, 1929 (Article 6675a-3, Vernon's Texas Civil Statutes), applies.

SECTION 3. Section 152.001(14), Tax Code, is repealed.

SECTION 4. (a) Section 1 of this Act applies to the registration of a vehicle without regard to whether the vehicle was authorized under an emergency medical services provider license by the Texas Board of Health under Chapter 773, Health and Safety Code, before, on, or after the effective date of this Act.

(b) The change in law made by Section 2 of this Act does not affect taxes imposed before the effective date of this Act, and the law in effect before the effective date of this Act is continued in effect for purposes of the liability for and collection of those taxes.

SECTION 5. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed by the House on April 1, 1993, by a non-record vote; passed by the Senate on May 5, 1993: Yeas 30, Nays 0.

Approved May 17, 1993.

Effective Aug. 30, 1993, 90 days after date of adjournment.