

**From:** Curt Swenson [mailto:Curt.Swenson@cpa.state.tx.us]  
**Sent:** Thursday, March 27, 2008 5:53 PM  
**To:** Janda, Steve  
**Cc:** cpa@cpa.state.tx.us  
**Subject:** RAC's

Mr. Steve Janda, Director  
Office of EMS/Trauma Systems Coordination  
Texas Department of State Health Services  
100 West 49th Street  
Austin, TX 78756

Dear Mr. Janda:

Our Ombudsman asked me to look into the Regional Advisory Councils (RAC's) status for exemption from taxes imposed on the purchase of motor vehicles. Thank you for the background material.

Although RAC's work very closely with emergency medical service providers, the RAC's themselves are not EMS providers and would not qualify under the exemption provided for in Section 152.087 of the Tax Code.

I looked into whether the RAC's might be considered an exempt public agency as defined in Section 152.001. Here, an entity must essentially be a segment of the state or a political subdivision of the state (a county or city).

An RAC's purchase of a motor vehicle is subject to motor vehicle sales tax.

This response is based on the information presented. Different information may result in a different response.

Please feel free to contact us if you have any questions. My email address is curt.swenson@cpa.state.tx.us. My direct phone number is 512 - 463-4684.

Sincerely,  
Curt Swenson  
Tax Policy Division  
Comptroller of Public Accounts  
P.O. Box 13528  
Austin, Texas 78711  
512.463.4684 (phone)  
512.475.0900 (fax)  
curt.swenson@cpa.state.tx.us