

By: Menéndez

S.B. No. 1835

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from the motor vehicle use tax for motor vehicles brought into this state by certain current or former military personnel.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 152.022, Tax Code, is amended by adding Subsections (c) and (d) to read as follows:

(c) Subject to Subsection (d), the tax imposed by this section does not apply to a motor vehicle purchased at retail sale outside this state and used on the public highways of this state by a person who:

(1) is a current or former member of the United States armed forces;

(2) purchased the motor vehicle while serving on active duty outside this state; and

(3) first registers the motor vehicle in this state while serving on active duty or not later than the first anniversary of the date the person was discharged or released from active duty.

(d) The comptroller shall adopt rules prescribing the manner in which a person claiming an exemption under Subsection (c) must verify the person's eligibility for the exemption. A person claiming an exemption under Subsection (c) shall provide to the person collecting the tax imposed under this chapter any information required by the comptroller to verify eligibility for

1 the exemption.

2       SECTION 2. The change in law made by this Act does not  
3 affect taxes imposed before the effective date of this Act. Taxes  
4 imposed before the effective date of this Act are governed by the  
5 law in effect when the taxes were imposed, and that law is continued  
6 in effect for purposes of the liability for and collection of those  
7 taxes.

8       SECTION 3. This Act takes effect September 1, 2015.