

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 Subsection (c) to read as follows:

(c) 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; and

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

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

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