

By: Fierro

H.B. No. 601

A BILL TO BE ENTITLED

AN ACT

relating to the amount of certain motor vehicle sales and use taxes and penalties that a county may retain each year.

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

SECTION 1. Section 152.123(a), Tax Code, is amended to read as follows:

(a) The county tax assessor-collector each calendar year shall calculate six [~~five~~] percent of the tax and penalties collected by the county tax assessor-collector under this chapter in the preceding calendar year. In addition, the county tax assessor-collector shall calculate each calendar year an amount equal to six [~~five~~] percent of the tax and penalties that the comptroller:

(1) collected under Section 152.047 in the preceding calendar year; and

(2) determines are attributable to sales in the county.

SECTION 2. This Act takes effect January 1, 2022.