

By: Virdell

H.B. No. 1864

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from the use tax imposed on certain motor vehicles brought into this state by new Texas residents.

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

SECTION 1. Section 152.023, Tax Code, is amended by adding Subsection (d) to read as follows:

(d) Notwithstanding any other provision of this section, a new resident of this state is not required to pay the tax imposed by this section if the motor vehicle brought into this state by the new resident was previously purchased by the new resident at retail sale in this state and the tax imposed by Section 152.021 was paid on the total consideration.

SECTION 2. The changes in law made by this Act do not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

SECTION 3. This Act takes effect September 1, 2025.