

By: Chisum

H.B. No. 50

A BILL TO BE ENTITLED

AN ACT

relating to the application of the motor vehicle sales tax emissions reduction surcharge on certain motor homes.

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

SECTION 1. Section 152.0215(a), Tax Code, is amended to read as follows:

(a) Except as provided by this subsection, a [A] surcharge is imposed on every retail sale, lease, or use of every on-road diesel motor vehicle that is over 14,000 pounds and that is sold, leased, or used in this state. The amount of the surcharge is:

(1) for a vehicle of a model year 1996 or earlier, including a motor home for personal use, [is] 2.5 percent of the total consideration; and

(2) for a vehicle of a model year 1997 or later, excluding a motor home for personal use, one percent of the total consideration.

SECTION 2. This Act takes effect on the first day of the first month beginning on or after the earliest date on which this Act may take effect if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. The comptroller of public accounts may adopt emergency rules for the implementation of this Act.