

By: Farabee

H.B. No. 222

A BILL TO BE ENTITLED

1 AN ACT

2 relating to lowering the use tax on vehicles brought into this state
3 by certain military personnel.

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

5 SECTION 1. Subchapter B, Chapter 152, Tax Code, is amended
6 by adding Section 152.0225 to read as follows:

7 Sec. 152.0225. TAX ON MOTOR VEHICLE PURCHASED OUTSIDE THIS
8 STATE BY CERTAIN MILITARY PERSONNEL. (a) A use tax is imposed on a
9 motor vehicle purchased at retail sale outside this state and
10 brought into this state by:

11 (1) an active member of the United States armed forces
12 residing in this state on military orders; or

13 (2) a person who retires as an active member of the
14 United States armed forces and applies to register the car before
15 the first anniversary of the person's date of retirement.

16 (b) The tax is \$90 for each vehicle.

17 (c) The tax imposed by this section is instead of the tax
18 imposed by Section 152.022 or 152.023.

19 SECTION 2. This Act takes effect September 1, 2003, and
20 applies to a motor vehicle brought into this state on or after that
21 date. A motor vehicle brought into this state before that date is
22 governed by the law in effect when the motor vehicle is brought into
23 this state, and that law is continued in effect for that purpose.