

AN ACT

relating to the amount of the use tax imposed on certain motor vehicles brought into this state by a new resident.

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

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

(b) Except as provided by Subsection (b-1), the ~~[The]~~ tax is \$90 for each vehicle.

(b-1) The tax on a motor vehicle eligible to be issued exhibition vehicle specialty license plates under Section 504.502, Transportation Code, is equal to the lesser of \$90 or 6.25 percent of the total consideration.

SECTION 2. This Act takes effect September 1, 2005.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 338 passed the Senate on April 7, 2005, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 338 passed the House on May 25, 2005, by a non-record vote.

Chief Clerk of the House

Approved:

Date

Governor