

1-1 By: Carona S.B. No. 338  
1-2 (In the Senate - Filed February 2, 2005; February 7, 2005,  
1-3 read first time and referred to Committee on Transportation and  
1-4 Homeland Security; March 31, 2005, reported favorably by the  
1-5 following vote: Yeas 7, Nays 0; March 31, 2005, sent to printer.)

1-6 A BILL TO BE ENTITLED  
1-7 AN ACT

1-8 relating to the amount of the use tax imposed on certain motor  
1-9 vehicles brought into this state by a new resident.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 152.023, Tax Code, is amended by  
1-12 amending Subsection (b) and adding Subsection (b-1) to read as  
1-13 follows:

1-14 (b) Except as provided by Subsection (b-1), the [The] tax is  
1-15 \$90 for each vehicle.

1-16 (b-1) The tax on a motor vehicle eligible to be issued  
1-17 exhibition vehicle specialty license plates under Section 504.502,  
1-18 Transportation Code, is equal to the lesser of \$90 or 6.25 percent  
1-19 of the total consideration.

1-20 SECTION 2. This Act takes effect September 1, 2005.

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