

1-1 By: Staples S.B. No. 867
1-2 (In the Senate - Filed March 1, 2005; March 10, 2005, read
1-3 first time and referred to Committee on Transportation and Homeland
1-4 Security; April 7, 2005, reported favorably by the following vote:
1-5 Yeas 8, Nays 0; April 7, 2005, sent to printer.)

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

1-8 relating to the application of the motor vehicle sales tax
1-9 emissions reduction surcharge on certain recreational vehicles.

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

1-11 SECTION 1. Section 152.0215, Tax Code, is amended by
1-12 amending Subsection (a) and adding Subsection (a-1) to read as
1-13 follows:

1-14 (a) Except as provided by Subsection (a-1), a [A] surcharge
1-15 is imposed on every retail sale, lease, or use of every on-road
1-16 diesel motor vehicle that is over 14,000 pounds and that is sold,
1-17 leased, or used in this state. The amount of the surcharge for a
1-18 vehicle of a model year 1996 or earlier is 2.5 percent of the total
1-19 consideration and for a vehicle of a model year 1997 or later, one
1-20 percent of the total consideration.

1-21 (a-1) The surcharge does not apply to a recreational
1-22 vehicle, as that term is defined by Section 522.004(b),
1-23 Transportation Code, that is not held or used for the production of
1-24 income.

1-25 SECTION 2. This Act applies only to taxes imposed on or
1-26 after the effective date of this Act. Taxes imposed before the
1-27 effective date of this Act are governed by the law in effect on the
1-28 date the taxes are imposed, and that law is continued in effect for
1-29 that purpose.

1-30 SECTION 3. This Act takes effect September 1, 2005.

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