

1 AN ACT

2 relating to the computation of the motor vehicle sales and use tax
3 on the sale of certain motor vehicles.

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

5 SECTION 1. Section 152.0412(h), Tax Code, is amended to
6 read as follows:

7 (h) This section does not apply to a motor vehicle disposed
8 of in accordance with Chapter 2303, Occupations Code, or Chapter
9 70, Property Code, or sold by a federal, state, or local
10 governmental entity at public auction, including an auction
11 authorized by Chapter 683, Transportation Code.

12 SECTION 2. The changes in law made by this Act do not affect
13 tax liability accruing before the effective date of this Act. That
14 liability continues in effect as if this Act had not been enacted,
15 and the former law is continued in effect for the collection of
16 taxes due and for civil and criminal enforcement of the liability
17 for those taxes.

18 SECTION 3. This Act takes effect September 1, 2007.

President of the Senate

Speaker of the House

I certify that H.B. No. 261 was passed by the House on March 22, 2007, by the following vote: Yeas 145, Nays 0, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 261 was passed by the Senate on May 23, 2007, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor