

1-1 By: Pickett, Homer, Orr (Senate Sponsor - Janek) H.B. No. 261
1-2 (In the Senate - Received from the House March 26, 2007;
1-3 April 3, 2007, read first time and referred to Committee on
1-4 Finance; May 17, 2007, reported favorably by the following vote:
1-5 Yeas 13, Nays 0; May 17, 2007, sent to printer.)

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

1-8 relating to the computation of the motor vehicle sales and use tax
1-9 on the sale of certain motor vehicles.

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

1-11 SECTION 1. Section 152.0412(h), Tax Code, is amended to
1-12 read as follows:

1-13 (h) This section does not apply to a motor vehicle disposed
1-14 of in accordance with Chapter 2303, Occupations Code, or Chapter
1-15 70, Property Code, or sold by a federal, state, or local
1-16 governmental entity at public auction, including an auction
1-17 authorized by Chapter 683, Transportation Code.

1-18 SECTION 2. The changes in law made by this Act do not affect
1-19 tax liability accruing before the effective date of this Act. That
1-20 liability continues in effect as if this Act had not been enacted,
1-21 and the former law is continued in effect for the collection of
1-22 taxes due and for civil and criminal enforcement of the liability
1-23 for those taxes.

1-24 SECTION 3. This Act takes effect September 1, 2007.

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