

Amend CSHB 3097 (House committee printing) by adding the following Articles to the bill, appropriately numbered, and renumbering subsequent Articles accordingly:

ARTICLE _____. AD VALOREM TAXATION OF HEAVY EQUIPMENT

SECTION _____.01. (a) Section 23.1242(i), Tax Code, is amended to read as follows:

(i) If the amount in the escrow account is not sufficient to pay the taxes in full, the collector shall apply the money to the taxes and deliver to the owner a tax receipt for the partial payment and a tax bill for the amount of the deficiency together with a statement that the owner must remit to the collector the balance of the total tax due. If the amount in the escrow account exceeds the amount of the taxes due, the owner, at the owner's election, is entitled to receive:

(1) a refund of the excess amount; or

(2) a credit in the amount of the excess amount to be credited to the owner's escrow account for prepayment of taxes imposed in the following tax year.

(b) Subsection (a) of this section applies only to the payment of ad valorem taxes imposed in 2009 or a subsequent tax year.

ARTICLE _____. TAXATION OF SALES OF OFF-ROAD VEHICLES

SECTION _____.01. Section 152.001, Tax Code, is amended by amending Subdivision (3) and adding Subdivisions (20) and (21) to read as follows:

(3) "Motor vehicle [~~Vehicle~~]" includes:

(A) a self-propelled vehicle designed to transport persons or property on a public highway;

(B) a trailer and semitrailer, including a van, flatbed, tank, dumpster, dolly, jeep, stinger, auxiliary axle, or converter gear; ~~and~~

(C) a house trailer as defined by Chapter 501, Transportation Code; and

(D) an off-road vehicle that is not required to be registered under Chapter 502, Transportation Code.

(20) "Off-road vehicle" means:

(A) an all-terrain vehicle, as defined by Section

502.001, Transportation Code;

(B) a recreational off-highway vehicle; or

(C) a motorcycle designed by the manufacturer for off-highway use.

(21) "Recreational off-highway vehicle" means a vehicle that is:

(A) equipped with a non-straddle seat for the use of:

(i) the operator; and

(ii) a passenger, if the vehicle is designed by the manufacturer to transport a passenger;

(B) designed to propel itself with four or more tires in contact with the ground;

(C) designed by the manufacturer for off-highway use by the operator only; and

(D) not designed by the manufacturer primarily for farming or lawn care.

(b) Subchapter B, Chapter 501, Transportation Code, is amended by adding Section 501.0225 to read as follows:

Sec. 501.0225. CERTIFICATE OF TITLE REQUIRED FOR OFF-ROAD VEHICLE. A person who purchases, imports, or otherwise acquires an off-road vehicle, as defined by Section 152.001, Tax Code, that is not required to be registered under Chapter 502 may not operate or permit the operation of the vehicle in this state, or sell or dispose of the vehicle in this state, until the person obtains a certificate of title for the vehicle.

(c) Section 501.0225, Transportation Code, as added by this section, applies only to a person who purchases, imports, or otherwise acquires an off-road vehicle on or after the effective date of this Act. A person who purchases, imports, or otherwise acquires an off-road vehicle before the effective date of this Act is governed by the law in effect immediately before the effective date of this Act, and the former law is continued in effect for that purpose.

(d) The change in law made by this section does not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted,

and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.