

AN ACT

relating to the procedures to obtain an exemption from the motor vehicle sales tax for motor vehicles driven by persons who have orthopedic handicaps.

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

SECTION 1. Section 152.086, Tax Code, is amended by adding Subsections (b-1) and (b-2) to read as follows:

(b-1) The seller of a motor vehicle may not collect the tax from the purchaser of the motor vehicle if the purchaser:

(1) signs at the time of the purchase an exemption certificate that:

(A) is on a form designated by the comptroller;
and

(B) contains all information the comptroller considers reasonable to establish qualification for the exemption at the time of sale; and

(2) presents any other documentation or information the comptroller requires by rule.

(b-2) Notwithstanding any other provision of this section or other law, the seller of a motor vehicle may rely on a properly executed and signed exemption certificate under Subsection (b-1) and does not have a duty to investigate the propriety of an exemption certificate that is valid on the certificate's face. A seller who relies on an exemption certificate as provided by this

1 subsection is not liable for the payment of motor vehicle sales
2 taxes that would otherwise be due as a result of a motor vehicle
3 sale.

4 SECTION 2. Not later than December 1, 2009, the comptroller
5 of public accounts shall:

6 (1) adopt any rules necessary to implement the changes
7 in law made by this Act; and

8 (2) designate the form required by Section
9 152.086(b-1)(1)(A), Tax Code, as added by this Act, and make the
10 form available to motor vehicle dealers and the public.

11 SECTION 3. The changes in law made by this Act apply to the
12 sale of a motor vehicle on or after January 1, 2010. A sale of a
13 motor vehicle that occurs before that date is governed by the law in
14 effect on the date the sale occurred, and that law is continued in
15 effect for that purpose.

16 SECTION 4. This Act takes effect September 1, 2009.

President of the Senate

Speaker of the House

I certify that H.B. No. 236 was passed by the House on April 28, 2009, by the following vote: Yeas 149, Nays 0, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 236 was passed by the Senate on May 21, 2009, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor