

By: Rodriguez

H.B. No. 236

A BILL TO BE ENTITLED

1 AN ACT

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

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

6 SECTION 1. Section 152.086, Tax Code, is amended by adding  
7 Subsection (b-1) to read as follows:

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

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

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

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

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

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

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

23 (2) designate the form required by Section  
24 152.086(b-1)(1)(A), Tax Code, as added by this Act, and make the

1 form available to motor vehicle dealers and the public.

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

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