

1-1 By: Rodriguez, Pena, Guillen H.B. No. 236  
1-2 (Senate Sponsor - Watson)  
1-3 (In the Senate - Received from the House April 29, 2009;  
1-4 May 1, 2009, read first time and referred to Committee on Finance;  
1-5 May 8, 2009, reported favorably by the following vote: Yeas 12,  
1-6 Nays 0; May 8, 2009, sent to printer.)

1-7 A BILL TO BE ENTITLED  
1-8 AN ACT

1-9 relating to the procedures to obtain an exemption from the motor  
1-10 vehicle sales tax for motor vehicles driven by persons who have  
1-11 orthopedic handicaps.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Section 152.086, Tax Code, is amended by adding  
1-14 Subsections (b-1) and (b-2) to read as follows:

1-15 (b-1) The seller of a motor vehicle may not collect the tax  
1-16 from the purchaser of the motor vehicle if the purchaser:

1-17 (1) signs at the time of the purchase an exemption  
1-18 certificate that:

1-19 (A) is on a form designated by the comptroller;  
1-20 and

1-21 (B) contains all information the comptroller  
1-22 considers reasonable to establish qualification for the exemption  
1-23 at the time of sale; and

1-24 (2) presents any other documentation or information  
1-25 the comptroller requires by rule.

1-26 (b-2) Notwithstanding any other provision of this section  
1-27 or other law, the seller of a motor vehicle may rely on a properly  
1-28 executed and signed exemption certificate under Subsection (b-1)  
1-29 and does not have a duty to investigate the propriety of an  
1-30 exemption certificate that is valid on the certificate's face. A  
1-31 seller who relies on an exemption certificate as provided by this  
1-32 subsection is not liable for the payment of motor vehicle sales  
1-33 taxes that would otherwise be due as a result of a motor vehicle  
1-34 sale.

1-35 SECTION 2. Not later than December 1, 2009, the comptroller  
1-36 of public accounts shall:

1-37 (1) adopt any rules necessary to implement the changes  
1-38 in law made by this Act; and

1-39 (2) designate the form required by Section  
1-40 152.086(b-1)(1)(A), Tax Code, as added by this Act, and make the  
1-41 form available to motor vehicle dealers and the public.

1-42 SECTION 3. The changes in law made by this Act apply to the  
1-43 sale of a motor vehicle on or after January 1, 2010. A sale of a  
1-44 motor vehicle that occurs before that date is governed by the law in  
1-45 effect on the date the sale occurred, and that law is continued in  
1-46 effect for that purpose.

1-47 SECTION 4. This Act takes effect September 1, 2009.

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