

By: Isett

H.B. No. 411

A BILL TO BE ENTITLED

AN ACT

relating to motor vehicle sales and use taxes.

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

SECTION 1. Section 152.041(a), Tax Code, is amended to read as follows:

(a) The tax assessor-collector of the county in which an application for registration or for a Texas certificate of title is made shall collect taxes imposed by this chapter~~[, subject to Section 152.0412,]~~ unless another person is required by this chapter to collect the taxes.

SECTION 2. (a) Sections 152.002(f), 152.0412, and 152.1222, Tax Code, are repealed.

(b) The standard presumptive values for motor vehicles established as provided by Section 152.0412, Tax Code, have no effect on and after the effective date of this Act.

SECTION 3. The changes in law made by this Act do 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.

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