

By: Gonzalez Toureilles

H.B. No. 754

A BILL TO BE ENTITLED

1 AN ACT
2 relating to an exemption from the tax imposed on the rental of a
3 motor vehicle under certain circumstances.

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

5 SECTION 1. Subchapter E, Chapter 152, Tax Code, is amended
6 by adding Section 152.095 to read as follows:

7 Sec. 152.095. RENTAL OF MOTOR VEHICLE TO PERSON WHOSE MOTOR
8 VEHICLE IS STOLEN OR BEING REPAIRED. (a) The taxes imposed by this
9 chapter on the gross rental receipts from the rental of a motor
10 vehicle do not apply to the rental of a motor vehicle by a person
11 whose motor vehicle is unavailable for use because that motor
12 vehicle:

13 (1) was stolen; or

14 (2) is at an automobile dealership or repair facility
15 for repair of damage, including body damage or damage to a
16 mechanical system, sustained in a motor vehicle accident.

17 (b) The tax that would have been remitted on gross rental
18 receipts without the exemption provided by this section is
19 considered to have been remitted for the purpose of calculating the
20 minimum gross rental receipts tax imposed by Section 152.026.

21 (c) The comptroller shall adopt necessary rules regarding
22 the exemption provided by this section, including rules specifying
23 any recordkeeping requirements.

24 SECTION 2. The change in law made by this Act does not

1 affect tax liability accruing before the effective date of this
2 Act. That liability continues in effect as if this Act had not been
3 enacted, and the former law is continued in effect for the
4 collection of taxes due and for civil and criminal enforcement of
5 the liability for those taxes.

6 SECTION 3. This Act takes effect September 1, 2009.