

By: Leibowitz

H.B. No. 3022

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the imposition of the motor vehicle sales tax on certain  
3 motor vehicles.

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

5 SECTION 1. Section 152.0412, Tax Code, is amended by  
6 amending Subsection (d) and adding Subsection (k) to read as  
7 follows:

8 (d) A county tax assessor-collector shall compute the tax  
9 imposed by this chapter on the valuation of a motor vehicle if the  
10 valuation is shown on:

11 (1) documentation, including a receipt or invoice,  
12 provided by the seller to the purchaser of the vehicle, but only if  
13 the seller is:

14 (A) a motor vehicle dealer operating under  
15 Subchapter B, Chapter 503, Transportation Code, or under similar  
16 regulatory requirements of another state; or

17 (B) a salvage vehicle dealer licensed under  
18 Chapter 2302, Occupations Code; or

19 (2) an appraisal certified by an adjuster licensed  
20 under Chapter 4101, Insurance Code, by a motor vehicle dealer  
21 operating under Subchapter B, Chapter 503, Transportation Code, or  
22 by an adjuster or motor vehicle dealer licensed or operating under  
23 similar regulatory requirements of another state.

24 (k) This section does not apply to a nonrepairable motor

1 vehicle or salvage motor vehicle, as those terms are defined by  
2 Section 501.091, Transportation Code, for which a nonrepairable  
3 vehicle title or salvage vehicle title has not been issued.

4 SECTION 2. The change in law made by this Act does not  
5 affect tax liability accruing before the effective date of this  
6 Act. That liability continues in effect as if this Act had not been  
7 enacted, and the former law is continued in effect for the  
8 collection of taxes due and for civil and criminal enforcement of  
9 the liability for those taxes.

10 SECTION 3. This Act takes effect July 1, 2009, if it  
11 receives a vote of two-thirds of all members elected to each house,  
12 as provided by Section 39, Article III, Texas Constitution. If this  
13 Act does not receive the vote necessary for effect on that date,  
14 this Act takes effect September 1, 2009.