

By: Homer

H.B. No. 4516

A BILL TO BE ENTITLED

AN ACT

relating to the taxation of sales and use of off-road vehicles.

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

SECTION 1. Section 152.001(3), Tax Code, is amended to read as follows:

(3) "Motor vehicle [~~Vehicle~~]" includes:

(A) a self-propelled vehicle designed to transport persons or property on a public highway;

(B) a trailer and semitrailer, including a van, flatbed, tank, dumpster, dolly, jeep, stinger, auxiliary axle, or converter gear; ~~and~~

(C) a house trailer as defined by Chapter 501, Transportation Code; and

(D) an off-road vehicle.

SECTION 2. The change in law made by this Act does 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 3. This Act takes effect September 1, 2009.