

By: Lucio

S.B. No. 1357

A BILL TO BE ENTITLED

AN ACT

relating to a joint statement relating to the transfer of a motor vehicle as the result of a gift.

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

SECTION 1. Section 152.062, Tax Code, is amended by adding Subsection (b-1) to read as follows:

(b-1) A joint statement required by Subsection (b)(2) that relates to the transfer of a motor vehicle as the result of a gift must be notarized.

SECTION 2. This Act applies only to a joint statement relating to the transfer of a motor vehicle as a result of a gift that is filed with a tax assessor-collector of a county on or after the effective date of this Act. A joint statement that is filed before that date is governed by the law in effect on the date the statement is filed, and that law is continued in effect for that purpose.

SECTION 3. 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 4. This Act takes effect September 1, 2009.