

1-1 By: Lucio S.B. No. 1357  
1-2 (In the Senate - Filed March 4, 2009; March 17, 2009, read  
1-3 first time and referred to Committee on Transportation and Homeland  
1-4 Security; March 31, 2009, reported favorably by the following  
1-5 vote: Yeas 9, Nays 0; March 31, 2009, sent to printer.)

1-6 A BILL TO BE ENTITLED  
1-7 AN ACT

1-8 relating to a joint statement relating to the transfer of a motor  
1-9 vehicle as the result of a gift.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 152.062, Tax Code, is amended by adding  
1-12 Subsection (b-1) to read as follows:

1-13 (b-1) A joint statement required by Subsection (b)(2) that  
1-14 relates to the transfer of a motor vehicle as the result of a gift  
1-15 must be notarized.

1-16 SECTION 2. This Act applies only to a joint statement  
1-17 relating to the transfer of a motor vehicle as a result of a gift  
1-18 that is filed with a tax assessor-collector of a county on or after  
1-19 the effective date of this Act. A joint statement that is filed  
1-20 before that date is governed by the law in effect on the date the  
1-21 statement is filed, and that law is continued in effect for that  
1-22 purpose.

1-23 SECTION 3. The change in law made by this Act does not  
1-24 affect tax liability accruing before the effective date of this  
1-25 Act. That liability continues in effect as if this Act had not been  
1-26 enacted, and the former law is continued in effect for the  
1-27 collection of taxes due and for civil and criminal enforcement of  
1-28 the liability for those taxes.

1-29 SECTION 4. This Act takes effect September 1, 2009.

1-30 \* \* \* \* \*