

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

April 5, 2009

TO: Honorable Rene Oliveira, Chair, House Committee on Ways & Means

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HB236 by Rodriguez (Relating to the procedures to obtain an exemption from the motor vehicle sales tax for motor vehicles driven by persons who have orthopedic handicaps.), **As Introduced**

<p>No significant fiscal implication to the State is anticipated.</p>
--

The bill would amend Chapter 152 of the Tax Code, regarding motor vehicle sales taxes.

The bill would establish procedures for obtaining an orthopedic handicapped exemption from the motor vehicle sales and use tax. The seller of a motor vehicle would be prohibited from collecting the tax if the purchaser, at the time of the sale, signs an exemption certificate provided by the Comptroller and provides any documentation or information the Comptroller required. The bill does not change the exemption already in Statute, only the method of obtaining the exemption.

The bill would require the Comptroller to adopt any necessary rules to implement the changes in law, designate the form required, and make the form available to motor vehicle dealers and the public no later than December 1, 2009.

The bill would take effect September 1, 2009. The changes made in law by the bill would apply to the sale of a motor vehicle on or after January 1, 2010.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, SD, KK