

By: Sheffield

H.B. No. 522

A BILL TO BE ENTITLED

1 AN ACT
2 relating to an exemption from the motor vehicle use tax for motor
3 vehicles brought into this state by military service members
4 serving on active duty.

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

6 SECTION 1. Section 152.022, Tax Code, is amended by adding
7 Subsection (c) to read as follows:

8 (c) The tax imposed by this section does not apply to a motor
9 vehicle purchased at retail sale outside this state and used on the
10 public highways of this state by an active duty member of the United
11 States armed forces residing in this state on military orders.

12 SECTION 2. Section 152.023, Tax Code, is amended by adding
13 Subsection (d) to read as follows:

14 (d) The tax imposed by this section does not apply to a motor
15 vehicle described by Subsection (a) that is brought into this state
16 by an active duty member of the United States armed forces residing
17 in this state on military orders.

18 SECTION 3. The change in law made by this Act does not
19 affect taxes imposed before the effective date of this Act, and the
20 law in effect immediately before that date is continued in effect
21 for purposes of the liability for and collection of those taxes.

22 SECTION 4. This Act takes effect July 1, 2011, if it
23 receives a vote of two-thirds of all the members elected to each
24 house, as provided by Section 39, Article III, Texas Constitution.

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1 If this Act does not receive the vote necessary for effect on that
2 date, this Act takes effect September 1, 2011.