

By: Guillen

H.B. No. 1790

A BILL TO BE ENTITLED

AN ACT

relating to a limitation on the sales and use tax imposed on a boat.

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

SECTION 1. Subchapter B, Chapter 160, Tax Code, is amended by adding Section 160.026 to read as follows:

Sec. 160.026. LIMITATION ON AMOUNT OF TAX. Notwithstanding any other law, the tax imposed under Section 160.021 or 160.022 on the sale or use of a taxable boat or motor may not exceed \$15,000.

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, 2011.