

By: Gutierrez

H.B. No. 1794

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the exemption from ad valorem taxation of motor  
3 vehicles leased for noncommercial use by persons 65 years of age or  
4 older.

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

6 SECTION 1. Section 11.252, Tax Code, is amended by amending  
7 Subsection (d) and adding Subsection (g) to read as follows:

8 (d) In connection with the requirements and procedures  
9 under Subsection (c), the comptroller by rule shall adopt a form to  
10 be completed by the lessee of a motor vehicle for which the owner of  
11 the vehicle may apply for an exemption under Subsection (a). The  
12 form shall require the lessee to provide the lessee's name,  
13 address, and driver's license or personal identification  
14 certificate number and to certify under oath that the lessee does  
15 not hold the vehicle for the production of income and that the  
16 vehicle is used primarily for activities that do not involve the  
17 production of income. The form must include a space for the lessee  
18 to state the lessee's date of birth for the purpose of determining  
19 the applicability of Subsection (g). The comptroller shall include  
20 on the form a notice of the penalties prescribed by Section 37.10,  
21 Penal Code, for making a false statement on the form.

22 (g) Subsection (f) does not apply to a motor vehicle subject  
23 to a lease if the lessee of the vehicle is 65 years of age or older.

24 SECTION 2. The change in law made by this Act applies only

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1 to ad valorem taxes imposed for a tax year beginning on or after the  
2 effective date of this Act.

3 SECTION 3. This Act takes effect January 1, 2012.