

By: Williams, Lucio

S.B. No. 267

A BILL TO BE ENTITLED

AN ACT

relating to a joint statement regarding the transfer of a motor vehicle as the result of a gift.

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

SECTION 1. Section 152.062, Tax Code, is amended by adding Subsection (b-2) to read as follows:

(b-2) A joint statement required by Subsection (b)(3) that relates to a gift from a person or estate described by Section 152.025(a)(1) must be filed in person by the recipient of the gift or, as applicable, the person from whom the gift is received or a person authorized to act on behalf of the estate from which the gift is received. A motor vehicle title service required to be licensed under Chapter 520, Transportation Code, may not be used to file the statement. The person who files the statement must present to the tax assessor-collector an unexpired identification document issued to the person that bears the person's photograph and is:

(1) a driver's license or personal identification card issued by this state or another state of the United States;

(2) an original United States passport or an original passport issued by a foreign country;

(3) an identification card or similar form of identification issued by the Texas Department of Criminal Justice;

(4) a United States military identification card; or

(5) an identification card or document issued by the

1 United States Department of Homeland Security or United States
2 Citizenship and Immigration Services.

3 SECTION 2. This Act applies only to a joint statement
4 relating to the transfer of a motor vehicle as the result of a gift
5 that is filed with a tax assessor-collector of a county on or after
6 the effective date of this Act. A joint statement that is filed
7 before that date is governed by the law in effect on the date the
8 statement is filed, and that law is continued in effect for that
9 purpose.

10 SECTION 3. The change in law made by this Act does not
11 affect tax liability accruing before the effective date of this
12 Act. That liability continues in effect as if this Act had not been
13 enacted, and the former law is continued in effect for the
14 collection of taxes due and for civil and criminal enforcement of
15 the liability for those taxes.

16 SECTION 4. This Act takes effect immediately if it receives
17 a vote of two-thirds of all the members elected to each house, as
18 provided by Section 39, Article III, Texas Constitution. If this
19 Act does not receive the vote necessary for immediate effect, this
20 Act takes effect September 1, 2011.