

1-1 By: Williams S.B. No. 267
1-2 (In the Senate - Filed December 15, 2010; January 31, 2011,
1-3 read first time and referred to Committee on Finance;
1-4 February 14, 2011, rereferred to Committee on Transportation and
1-5 Homeland Security; April 13, 2011, reported adversely, with
1-6 favorable Committee Substitute by the following vote: Yeas 8,
1-7 Nays 0; April 13, 2011, sent to printer.)

1-8 COMMITTEE SUBSTITUTE FOR S.B. No. 267 By: Williams

1-9 A BILL TO BE ENTITLED
1-10 AN ACT

1-11 relating to a joint statement regarding the transfer of a motor
1-12 vehicle as the result of a gift.

1-13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-14 SECTION 1. Section 152.062, Tax Code, is amended by adding
1-15 Subsection (b-2) to read as follows:

1-16 (b-2) A joint statement required by Subsection (b)(3) that
1-17 relates to a gift from a person or estate described by Section
1-18 152.025(a)(1) must be filed in person by the recipient of the gift
1-19 or, as applicable, the person from whom the gift is received or a
1-20 person authorized to act on behalf of the estate from which the gift
1-21 is received. A motor vehicle title service required to be licensed
1-22 under Chapter 520, Transportation Code, may not be used to file the
1-23 statement. The person who files the statement must present to the
1-24 tax assessor-collector an unexpired identification document issued
1-25 to the person that bears the person's photograph and is:

1-26 (1) a driver's license or personal identification card
1-27 issued by this state or another state of the United States;

1-28 (2) an original United States passport or an original
1-29 passport issued by a foreign country;

1-30 (3) an identification card or similar form of
1-31 identification issued by the Texas Department of Criminal Justice;

1-32 (4) a United States military identification card; or

1-33 (5) an identification card or document issued by the
1-34 United States Department of Homeland Security or United States
1-35 Citizenship and Immigration Services.

1-36 SECTION 2. This Act applies only to a joint statement
1-37 relating to the transfer of a motor vehicle as the result of a gift
1-38 that is filed with a tax assessor-collector of a county on or after
1-39 the effective date of this Act. A joint statement that is filed
1-40 before that date is governed by the law in effect on the date the
1-41 statement is filed, and that law is continued in effect for that
1-42 purpose.

1-43 SECTION 3. The change in law made by this Act does not
1-44 affect tax liability accruing before the effective date of this
1-45 Act. That liability continues in effect as if this Act had not been
1-46 enacted, and the former law is continued in effect for the
1-47 collection of taxes due and for civil and criminal enforcement of
1-48 the liability for those taxes.

1-49 SECTION 4. This Act takes effect immediately if it receives
1-50 a vote of two-thirds of all the members elected to each house, as
1-51 provided by Section 39, Article III, Texas Constitution. If this
1-52 Act does not receive the vote necessary for immediate effect, this
1-53 Act takes effect September 1, 2011.

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