

By: Riddle

H.B. No. 430

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from the motor vehicle use tax for certain motor vehicles brought into this state by certain military personnel.

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

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

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

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

(d) The tax imposed by this section does not apply to a motor vehicle described by Subsection (a) that:

(1) is brought into this state by an active duty member of the United States armed forces residing in this state on military orders; and

(2) was purchased, leased, or otherwise acquired in a foreign country by the active duty member while serving on active duty.

SECTION 3. The change in law made by this Act does not affect taxes imposed before the effective date of this Act. Taxes

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1 imposed before the effective date of this Act are governed by the
2 law in effect when the taxes were imposed, and that law is continued
3 in effect for purposes of the liability for and collection of those
4 taxes.

5 SECTION 4. This Act takes effect September 1, 2013.