

By: King of Zavala

H.B. No. 2999

A BILL TO BE ENTITLED

AN ACT

relating to the sales and use tax imposed on trailers and semitrailers sold or used in this state.

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

SECTION 1. Subchapter A, Chapter 152, Tax Code, is amended by adding Section 152.004 to read as follows:

Sec. 152.004. FURTHER DUTIES OF COMPTROLLER: TRAILERS AND SEMITRAILERS. (a) The comptroller shall develop and establish by rule procedures and policies to ensure the fair, uniform, efficient, and effective collection throughout this state of the applicable sales or use tax for trailers and semitrailers sold or used in this state, including procedures and policies relating to:

(1) the sale of new or used trailers and semitrailers;

and

(2) trailers and semitrailers brought into this state.

(b) The comptroller shall furnish a copy of the procedures and policies to each county tax assessor-collector.

(c) All county tax assessors-collectors shall consistently apply the procedures and policies established under this section to the collection of the applicable tax levied by this chapter on the sale or use of trailers and semitrailers.

SECTION 2. Subchapter E, Chapter 152, Tax Code, is amended by adding Section 152.0915 to read as follows:

Sec. 152.0915. TRAILERS AND SEMITRAILERS: CLARIFICATION OF

1 WHEN USED PRIMARILY FOR FARMING AND RANCHING OR TIMBER OPERATIONS.

2 (a) The comptroller by rule shall further clarify and define when a
3 trailer or semitrailer is considered to be primarily used for
4 farming and ranching or for timber operations. The rules shall
5 address matters such as the class and size of trailer or semitrailer
6 and the types of use as necessary to:

7 (1) clarify when a trailer or semitrailer is
8 considered to be primarily used for farming and ranching or for
9 timber operations; and

10 (2) facilitate and ensure the fair, uniform,
11 efficient, and effective application throughout this state of the
12 tax exemption for trailers and semitrailers primarily used for
13 farming and ranching or for timber operations.

14 (b) The comptroller shall furnish a copy of the rules
15 adopted under this section to each county tax assessor-collector.

16 (c) All county tax assessors-collectors shall consistently
17 apply the rules adopted under this section in administering the tax
18 exemption for trailers and semitrailers primarily used for farming
19 and ranching or for timber operations.

20 SECTION 3. This Act takes effect September 1, 2013.