

1-1 By: Bohac, et al. H.B. No. 2400  
 1-2 (Senate Sponsor - Taylor of Collin)  
 1-3 (In the Senate - Received from the House April 29, 2015;  
 1-4 April 30, 2015, read first time and referred to Committee on  
 1-5 Finance; May 6, 2015, reported favorably by the following vote:  
 1-6 Yeas 13, Nays 0; May 6, 2015, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15			X	
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23			X	

1-24 A BILL TO BE ENTITLED  
 1-25 AN ACT

1-26 relating to the sale of a new motor vehicle to certain manufacturers  
 1-27 or distributors.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Section 152.001(2), Tax Code, is amended to read  
 1-30 as follows:

1-31 (2) "Retail sale" means a sale of a motor vehicle  
 1-32 except:

1-33 (A) the sale of a new motor vehicle in which the  
 1-34 purchaser is a franchised dealer who is authorized by law and by  
 1-35 franchise agreement to offer the vehicle for sale as a new motor  
 1-36 vehicle and who acquires the vehicle either for the exclusive  
 1-37 purpose of sale in the manner provided by law or for purposes  
 1-38 allowed under Chapter 503, Transportation Code;

1-39 (B) the sale of a vehicle other than a new motor  
 1-40 vehicle in which the purchaser is a dealer who holds a dealer's  
 1-41 general distinguishing number issued under Chapter 503,  
 1-42 Transportation Code, and who acquires the vehicle either for the  
 1-43 exclusive purpose of resale in the manner provided by law or for  
 1-44 purposes allowed under Chapter 503, Transportation Code; ~~or~~

1-45 (C) the sale to a franchised dealer of a new motor  
 1-46 vehicle removed from the franchised dealer's inventory for the  
 1-47 purpose of entering into a contract to lease the vehicle to another  
 1-48 person if, immediately after executing the lease contract, the  
 1-49 franchised dealer transfers title of the vehicle and assigns the  
 1-50 lease contract to the lessor of the vehicle; or

1-51 (D) the sale of a new motor vehicle in which the  
 1-52 purchaser is a manufacturer or distributor as those terms are  
 1-53 defined by Section 2301.002, Occupations Code, who acquires the  
 1-54 motor vehicle either for the exclusive purpose of sale in the manner  
 1-55 provided by law or for purposes allowed under Section 503.064,  
 1-56 Transportation Code.

1-57 SECTION 2. The change in law made by this Act does not  
 1-58 affect tax liability accruing before the effective date of this  
 1-59 Act. That liability continues in effect as if this Act had not been  
 1-60 enacted, and the former law is continued in effect for the  
 1-61 collection of taxes due and for civil and criminal enforcement of

2-1 the liability for those taxes.

2-2 SECTION 3. This Act takes effect September 1, 2015.

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