

By: Sanford

H.B. No. 3306

A BILL TO BE ENTITLED

AN ACT

1
2 relating to a motor vehicle sales tax credit or refund in an amount
3 equal to certain tolls paid by the purchaser of a motor vehicle.

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

5 SECTION 1. Subchapter C, Chapter 152, Tax Code, is amended
6 by adding Section 152.049 to read as follows:

7 Sec. 152.049. CREDIT OR REFUND FOR TOLLS PAID. (a) A person
8 is entitled to a credit or refund of the tax imposed under Section
9 152.021 in an amount equal to the amount paid by the person in tolls
10 or other charges imposed for the use of a toll road located in this
11 state during the 12-month period preceding the date the person
12 purchases the motor vehicle.

13 (b) The comptroller shall adopt rules and forms necessary to
14 implement this section. If the comptroller determines that the
15 implementation of a process by which a person can claim a credit
16 under this section is unreasonable in some instances, the
17 comptroller may provide for the implementation of only a process by
18 which the person can claim a refund under this section.

19 SECTION 2. (a) A person may claim a credit or refund under
20 Section 152.049, Tax Code, as added by this Act, only on a tax
21 imposed under Section 152.021, Tax Code, on the sale of a motor
22 vehicle on or after January 1, 2016.

23 (b) Not later than December 1, 2015, the comptroller shall
24 adopt the rules and forms required by Section 152.049(b), Tax Code,

1 as added by this Act.

2 (c) The change in law made by this Act does not affect taxes
3 imposed before January 1, 2016, and the law in effect before that
4 date is continued in effect for purposes of the liability for and
5 collection of those taxes.

6 SECTION 3. This Act takes effect January 1, 2016.