

By: Perry

S.B. No. 724

A BILL TO BE ENTITLED

AN ACT

relating to the motor vehicle sales tax applicable to motor vehicles used by transportation companies for certain purposes.

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

SECTION 1. Section 152.082, Tax Code, is amended to read as follows:

Sec. 152.082. SALE OF MOTOR VEHICLE TO OR USE OF MOTOR VEHICLE BY PUBLIC AGENCY. The taxes imposed by this chapter do not apply to the sale ~~[of a motor vehicle to]~~ or use of a motor vehicle ~~[by a public agency]~~ if the motor vehicle is operated with an exempt license plate issued under Section 502.451, Transportation Code, and is for use by:

(1) a public agency; or

(2) a commercial transportation company to provide transportation services under a contract with:

(A) a board of county school trustees or school district board of trustees under Section 34.008, Education Code; or

(B) the governing body of an open-enrollment charter school.

SECTION 2. The amendments made by this Act are a clarification of existing law and do not imply that existing law may be construed as inconsistent with the law as amended by this Act.

SECTION 3. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as

S.B. No. 724

1 provided by Section 39, Article III, Texas Constitution. If this
2 Act does not receive the vote necessary for immediate effect, this
3 Act takes effect September 1, 2015.