

By: Metcalf

H.B. No. 2759

A BILL TO BE ENTITLED

AN ACT

1
2 relating to motor vehicle sales tax paid by active duty members of
3 the United States military and their spouses and submission of an
4 affidavit asserting qualification for a tax on gift of a motor
5 vehicle.

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

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

9 (c) This section does not apply to an active duty member of
10 the United States military or their spouse if the member can provide
11 documentation of sales tax paid in the state of purchase.

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

14 (d) This section does not apply to an active duty member of
15 the United States military or their spouse if the member can provide
16 documentation of sales tax paid in the state of purchase.

17 SECTION 3. Section 152.025, Tax Code is amended by adding
18 subsection (c) to read as follows:

19 (c) An active duty member of the United States military or
20 their spouse may submit an affidavit via United States mail with any
21 required supporting documentation to the tax assessor collector
22 asserting their qualification for a tax on gift of a motor vehicle.

23 SECTION 4. The change in law made by this Act does not
24 affect tax liability accruing before the effective date of this

1 Act. That liability continues in effect as if this Act had not been
2 enacted, and the former law is continued in effect for the
3 collection of taxes due and for civil and criminal enforcement of
4 the liability for those taxes.

5 SECTION 5. This Act takes effect September 1, 2017.