

By: Uresti

S.B. No. 184

A BILL TO BE ENTITLED

AN ACT

1
2 relating to an exemption from the motor vehicle use tax for motor
3 vehicles brought into this state by certain current or former
4 military personnel.

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

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

8 (c) The tax imposed by this section does not apply to a motor
9 vehicle purchased at retail sale outside this state and used on the
10 public highways of this state by a person who:

11 (1) is a current or former member of the United States
12 armed forces; and

13 (2) purchased the motor vehicle while serving on
14 active duty outside this state.

15 SECTION 2. The change in law made by this Act does not
16 affect taxes imposed before the effective date of this Act. Taxes
17 imposed before the effective date of this Act are governed by the
18 law in effect when the taxes were imposed, and that law is continued
19 in effect for purposes of the liability for and collection of those
20 taxes.

21 SECTION 3. This Act takes effect September 1, 2017.