

By: Zaffirini

S.B. No. 50

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from the motor vehicle sales and use tax for certain military servicemembers serving on active duty.

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

SECTION 1. Subchapter E, Chapter 152, Tax Code, is amended by adding Section 152.095 to read as follows:

Sec. 152.095. ACTIVE DUTY MILITARY SERVICEMEMBERS. (a)

The taxes imposed by this chapter do not apply to the sale or use of a motor vehicle purchased by an active duty member of the United States armed forces for the member's own private use if the member:

(1) is a resident of this state; and

(2) is deployed outside the United States.

(b) A member who is eligible for an exemption under this section must apply to the comptroller for a certificate stating that the member is exempt from the taxes imposed by this chapter as provided by this section. The comptroller shall issue the certificate if the comptroller determines that the member qualifies for the exemption.

(c) The comptroller may adopt rules to implement and administer this section.

SECTION 2. This Act applies only to the purchase of a motor vehicle on or after the effective date of this Act.

SECTION 3. This Act takes effect July 1, 2019, if it receives a vote of two-thirds of all the members elected to each

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1 house, as provided by Section 39, Article III, Texas Constitution.
2 If this Act does not receive the vote necessary for effect on that
3 date, this Act takes effect September 1, 2019.