87R2177 SRA-F

By:  Metcalf H.B. No. 3304

A BILL TO BE ENTITLED

AN ACT

relating to exemptions from the motor vehicle use tax for a motor vehicle brought into this state by an active duty member of the United States armed forces or the member's spouse.

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

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

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

(1)  an active duty member of the United States armed forces; or

(2)  the spouse of a person described by Subdivision (1).

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

(d)  The tax imposed by this section does not apply to a motor vehicle described by Subsection (a) that is brought into this state by:

(1)  a person who is an active duty member of the United States armed forces; or

(2)  the spouse of a person described by Subdivision (1).

SECTION 3.  The change in law made by this Act does not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

SECTION 4.  This Act takes effect September 1, 2021.