

By: Metcalf

H.B. No. 3304

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to exemptions from the motor vehicle use tax for a motor  
3 vehicle brought into this state by an active duty member of the  
4 United States armed forces or the member's spouse.

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 is:

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

13 (2) the spouse of a person described by Subdivision  
14 (1).

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

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

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

22 (2) the spouse of a person described by Subdivision  
23 (1).

24 SECTION 3. The change in law made by this Act does not

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

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