

1-1 By: Taylor of Collin S.B. No. 1125
 1-2 (In the Senate - Filed March 10, 2015; March 17, 2015, read
 1-3 first time and referred to Committee on Finance; April 16, 2015,
 1-4 reported adversely, with favorable Committee Substitute by the
 1-5 following vote: Yeas 8, Nays 0; April 16, 2015, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Eltife			X	
1-11 Hancock	X			
1-12 Huffman			X	
1-13 Kolthorst	X			
1-14 Nichols	X			
1-15 Schwertner			X	
1-16 Seliger			X	
1-17 Taylor of Galveston	X			
1-18 Uresti	X			
1-19 Watson			X	
1-20 West			X	
1-21 Whitmire			X	

1-23 COMMITTEE SUBSTITUTE FOR S.B. No. 1125 By: Nichols

1-24 A BILL TO BE ENTITLED
 1-25 AN ACT

1-26 relating to the application of the motor vehicle sales tax to the
 1-27 sale of a new motor vehicle to certain manufacturers or
 1-28 distributors.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Section 152.001(2), Tax Code, is amended to read
 1-31 as follows:

1-32 (2) "Retail sale" means a sale of a motor vehicle
 1-33 except:

1-34 (A) the sale of a new motor vehicle in which the
 1-35 purchaser is a franchised dealer who is authorized by law and by
 1-36 franchise agreement to offer the vehicle for sale as a new motor
 1-37 vehicle and who acquires the vehicle either for the exclusive
 1-38 purpose of sale in the manner provided by law or for purposes
 1-39 allowed under Chapter 503, Transportation Code;

1-40 (B) the sale of a vehicle other than a new motor
 1-41 vehicle in which the purchaser is a dealer who holds a dealer's
 1-42 general distinguishing number issued under Chapter 503,
 1-43 Transportation Code, and who acquires the vehicle either for the
 1-44 exclusive purpose of resale in the manner provided by law or for
 1-45 purposes allowed under Chapter 503, Transportation Code; ~~or~~

1-46 (C) the sale to a franchised dealer of a new motor
 1-47 vehicle removed from the franchised dealer's inventory for the
 1-48 purpose of entering into a contract to lease the vehicle to another
 1-49 person if, immediately after executing the lease contract, the
 1-50 franchised dealer transfers title of the vehicle and assigns the
 1-51 lease contract to the lessor of the vehicle; or

1-52 (D) the sale of a new motor vehicle in which the
 1-53 purchaser is a manufacturer or distributor as those terms are
 1-54 defined by Section 2301.002, Occupations Code, who acquires the
 1-55 motor vehicle either for the exclusive purpose of sale in the
 1-56 manner provided by law or for purposes allowed under Section
 1-57 503.064, Transportation Code.

1-58 SECTION 2. The change in law made by this Act does not
 1-59 affect tax liability accruing before the effective date of this
 1-60 Act. That liability continues in effect as if this Act had not been

2-1 enacted, and the former law is continued in effect for the
2-2 collection of taxes due and for civil and criminal enforcement of
2-3 the liability for those taxes.

2-4 SECTION 3. This Act takes effect September 1, 2015.

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