

1-1 By: Menéndez S.B. No. 1835  
 1-2 (In the Senate - Filed March 13, 2015; March 25, 2015, read  
 1-3 first time and referred to Committee on Finance; May 7, 2015,  
 1-4 reported adversely, with favorable Committee Substitute by the  
 1-5 following vote: Yeas 12, Nays 1; May 7, 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. 1835 By: West

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

1-26 relating to an exemption from the motor vehicle use tax for motor  
 1-27 vehicles brought into this state by certain current or former  
 1-28 military personnel.

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

1-30 SECTION 1. Section 152.022, Tax Code, is amended by adding  
 1-31 Subsections (c) and (d) to read as follows:

1-32 (c) Subject to Subsection (d), the tax imposed by this  
 1-33 section does not apply to a motor vehicle purchased at retail sale  
 1-34 outside this state and used on the public highways of this state by  
 1-35 a person who:

1-36 (1) is a current or former member of the United States  
 1-37 armed forces; and

1-38 (2) purchased the motor vehicle while serving on  
 1-39 active duty outside this state.

1-40 (d) The comptroller shall adopt rules prescribing the  
 1-41 manner in which a person claiming an exemption under Subsection (c)  
 1-42 must verify the person's eligibility for the exemption. A person  
 1-43 claiming an exemption under Subsection (c) shall provide to the  
 1-44 person collecting the tax imposed under this chapter any  
 1-45 information required by the comptroller to verify eligibility for  
 1-46 the exemption.

1-47 SECTION 2. The change in law made by this Act does not  
 1-48 affect taxes imposed before the effective date of this Act. Taxes  
 1-49 imposed before the effective date of this Act are governed by the  
 1-50 law in effect when the taxes were imposed, and that law is continued  
 1-51 in effect for purposes of the liability for and collection of those  
 1-52 taxes.

1-53 SECTION 3. This Act takes effect September 1, 2015.

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