

1-1 By: Perry S.B. No. 2064
 1-2 (In the Senate - Filed March 7, 2025; March 24, 2025, read
 1-3 first time and referred to Committee on Finance; April 3, 2025,
 1-4 reported adversely, with favorable Committee Substitute by the
 1-5 following vote: Yeas 15, Nays 0; April 3, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			

1-23 COMMITTEE SUBSTITUTE FOR S.B. No. 2064 By: Perry

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

1-26 relating to an exemption from certain taxes imposed on the transfer
 1-27 of a motor vehicle to a person from a decedent or the decedent's
 1-28 estate.

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

1-30 SECTION 1. Section 152.025(a), Tax Code, is amended to read
 1-31 as follows:

1-32 (a) A tax is imposed on the recipient of a gift of a motor
 1-33 vehicle. This section applies only if the person receiving the
 1-34 motor vehicle:

1-35 (1) receives the vehicle from:

1-36 (A) the person's:

- 1-37 (i) spouse;
- 1-38 (ii) parent or stepparent;
- 1-39 (iii) grandparent or grandchild;
- 1-40 (iv) child or stepchild;
- 1-41 (v) sibling; or
- 1-42 (vi) guardian;

1-43 (B) ~~a decedent's estate,~~

1-44 ~~[(C)]~~ a trust subject to the Texas Trust Code
 1-45 (Subtitle B, Title 9, Property Code) that was revocable by a
 1-46 decedent or that was jointly revocable by a decedent and the
 1-47 decedent's spouse; or

1-48 (C) ~~[(D)]~~ a trust subject to the Texas Trust Code
 1-49 that is revocable by the person receiving the motor vehicle or that
 1-50 is jointly revocable by the recipient and the recipient's spouse;

1-51 (2) is a trust subject to the Texas Trust Code that is
 1-52 revocable by the transferor of the motor vehicle or that is jointly
 1-53 revocable by the transferor and the transferor's spouse; or

1-54 (3) is exempt from federal income taxation under
 1-55 Section 501(a), Internal Revenue Code of 1986, by being listed as an
 1-56 exempt organization under Section 501(c)(3) of that code, and the
 1-57 vehicle will be used for the purposes of the organization.

1-58 SECTION 2. Section 152.062(b-2), Tax Code, is amended to
 1-59 read as follows:

1-60 (b-2) A joint statement required by Subsection (b)(3) that

2-1 relates to a gift from a person [~~or estate~~] described by Section
2-2 152.025(a)(1) must be filed in person by the recipient of the gift
2-3 or, as applicable, the person from whom the gift is received [~~or a~~
2-4 ~~person authorized to act on behalf of the estate from which the gift~~
2-5 ~~is received~~]. A motor vehicle title service required to be licensed
2-6 under Chapter 520, Transportation Code, may not be used to file the
2-7 statement. The person who files the statement must present to the
2-8 tax assessor-collector an unexpired identification document issued
2-9 to the person that bears the person's photograph and is:

2-10 (1) a driver's license or personal identification card
2-11 issued by this state or another state of the United States;

2-12 (2) an original United States passport or an original
2-13 passport issued by a foreign country;

2-14 (3) an identification card or similar form of
2-15 identification issued by the Texas Department of Criminal Justice;

2-16 (4) a United States military identification card; or

2-17 (5) an identification card or document issued by the
2-18 United States Department of Homeland Security or United States
2-19 Citizenship and Immigration Services.

2-20 SECTION 3. Subchapter E, Chapter 152, Tax Code, is amended
2-21 by adding Section 152.094 to read as follows:

2-22 Sec. 152.094. MOTOR VEHICLE TRANSFERRED FROM DECEDENT. (a)
2-23 In this section:

2-24 (1) "Distributee" has the meaning assigned by Section
2-25 22.010, Estates Code.

2-26 (2) "Estate" has the meaning assigned by Section
2-27 22.012, Estates Code.

2-28 (b) The taxes imposed by this chapter do not apply to the
2-29 transfer of a motor vehicle:

2-30 (1) from an estate to a distributee; or

2-31 (2) under a rights of survivorship agreement described
2-32 by Section 501.031, Transportation Code.

2-33 SECTION 4. This Act applies only to a transfer of a motor
2-34 vehicle that occurs on or after the effective date of this Act.

2-35 SECTION 5. This Act takes effect September 1, 2025.

2-36 * * * * *