

1 AN ACT

2 relating to the amount of the use tax imposed on certain motor
3 vehicles brought into this state by a new resident.

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

5 SECTION 1. Section 152.023, Tax Code, is amended by
6 amending Subsection (b) and adding Subsection (b-1) to read as
7 follows:

8 (b) Except as provided by Subsection (b-1), the [The] tax is
9 \$90 for each vehicle.

10 (b-1) The tax on a motor vehicle eligible to be issued
11 exhibition vehicle specialty license plates under Section 504.502,
12 Transportation Code, is equal to the lesser of \$90 or 6.25 percent
13 of the total consideration.

14 SECTION 2. This Act takes effect September 1, 2005.

David Dewhurst
President of the Senate

Jim Caddick
Speaker of the House

I hereby certify that S.B. No. 338 passed the Senate on
April 7, 2005, by the following vote: Yeas 31, Nays 0.

Patricia Spaw
Secretary of the Senate

I hereby certify that S.B. No. 338 passed the House on
May 25, 2005, by a non-record vote.

Robert Haney
Chief Clerk of the House

Approved:

17 JUNE '05
Date

Rick Perry
Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
11:20 AM O'CLOCK

Roger Williams
JUN 17 2005
Secretary of State