

BILL ANALYSIS

Senate Research Center
81R4971 CBH-D

S.B. 1357
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Transportation & Homeland Security
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, Section 152.062, Tax Code, defines obligations of taxes on motor vehicle transactions requiring joint filed statement with the tax assessor-collector of the county in which the application for registration and for a Texas certificate of title is made.

Subsection (b)(2) of the aforementioned Tax Code addresses motor vehicles transferred as a result of a gift by requiring a joint statement from the principal parties to describe the nature of the transaction.

As proposed, S.B. 1357 requires that a joint statement required by Section 152.062(b)(2) (relating to the transfer of a motor vehicle as the result of a gift), Tax Code, be notarized.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 152.062, Tax Code, by adding Subsection (b-1), to require that a joint statement required by Subsection (b)(2) (relating to the transfer of a motor vehicle as the result of a gift) be notarized.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Provides that the change in law made by this Act does not affect tax liability accruing before the effective date of this Act. Provides that liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

SECTION 4. Effective date: September 1, 2009.