



**HOUSE BILL 97:  
2015 Appropriations Act, Sec. 29.34:  
Highway Use Tax Clarification**

2015-2016 General Assembly

**Committee:**

**Introduced by:**

**Analysis of:** Sec. 29.34 of S.L. 2015-241

**Date:**

**Prepared by:** Luke Gillenwater  
Staff Attorney

**SUMMARY:** *Sec. 29.34 of S.L. 2015-241 clarifies that the maximum tax for out-of-state vehicles only applies if the motor vehicle has been titled in the name of the owner of the motor vehicle in another state for at least 90 days prior to the date of application for a certificate of title in this State.*

*This section became effective September 18, 2015.*

Kory Goldsmith  
Director



Legislative Drafting  
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