

HOUSE BILL 97: 2015 Appropriations Act, Sec. 29.34A: Adjust Maximum Highway Use Tax Imposed for

Certain Motor Vehicles

Committee: Date:

Introduced by: Prepared by: Luke Gillenwater Analysis of: Sec. 29.34A of S.L. 2015-241 Staff Attorney

SUMMARY: Sec. 29.34A of S.L. 2015-241, as amended by Sec. 10.1 of S.L. 2015-268, increases the maximum highway use tax imposed for certain motor vehicles as follows:

- Class A or Class B Commercial Motor Vehicles. From \$1,000 to \$2,000.
- Recreational Vehicle. From \$1,500 to \$2,000.
- Out-of-State Motor Vehicles. From \$150 to \$250.

This section becomes effective January 1, 2016, and applies to sales made on or after that date, or for purposes of alternate tax for those who rent or lease motor vehicles, a lease or rental agreement entered into on or after that date.

Kory Goldsmith Director



Legislative Drafting (919) 733-6660