

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 27, 2009

TO: Honorable David Dewhurst, Lieutenant Governor, Senate

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: SB1235 by Davis, Wendy (Relating to the sale and use of unregistered vehicles, including the issuance and use of temporary tags on vehicles and the collection of sales taxes.), **As Passed 2nd House**

No significant fiscal implication to the State is anticipated.

The bill would amend various provisions in the Transportation Code relating to temporary tags for vehicles and remove a provision relating to the issuance of additional temporary tags upon the expiration of an initial temporary tag.

The bill also would amend the Tax Code to require a seller of a vehicle in a seller-financed sale to apply for a registration and Texas certificate of title for a vehicle in the name of the purchaser to the tax assessor-collector within 45 days of delivery of the vehicle to the purchaser.

Based on the analysis of the Texas Department of Transportation, it is assumed any costs or duties associated with implementing the provisions of the bill could be absorbed within existing resources.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 601 Department of Transportation

LBB Staff: JOB, TP, KJG, TG