

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION**

**March 31, 2009**

**TO:** Honorable John Carona, Chair, Senate Committee on Transportation & Homeland Security

**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.), **Committee Report 1st House, Substituted**

**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 various provisions in the Tax Code to require in certain transactions that a seller of a vehicle collect the motor vehicle tax and remit it 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, KJG, TG