

BILL ANALYSIS

S.B. 267
By: Williams
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

In an effort to eliminate tax fraud relating to the purported gifting of a motor vehicle from one party to another, S.B. 267 seeks to clarify certain provisions with regard to the documentation required for the transfer of a motor vehicle as the result of a gift.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.B. 267 amends the Tax Code to require a joint statement regarding the transfer of a motor vehicle as the result of a gift from a person or estate to be filed in person by the recipient of the gift or, as applicable, the person from whom the gift is received or a person authorized to act on behalf of the estate from which the gift is received. The bill prohibits a licensed motor vehicle title service from being used to file the statement. The bill requires the person who files the statement to present to the tax assessor-collector an unexpired identification document issued to the person that bears the person's photograph and is a driver's license or personal identification card issued by Texas or another state of the United States, an original United States passport or an original passport issued by a foreign country, an identification card or similar form of identification issued by the Texas Department of Criminal Justice, a United States military identification card, or an identification card or document issued by the United States Department of Homeland Security or United States Citizenship and Immigration Services. The bill specifies that a change in law made by the bill does not affect tax liability accruing before the bill's effective date and that that such liability continues in effect as if the bill 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.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2011.