86R14360 LHC-F

By:  Springer H.B. No. 3225

A BILL TO BE ENTITLED

AN ACT

relating to the penalty for failing to file or failing to timely file a Dealer's Motor Vehicle Inventory Tax Statement.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1.  Section 23.122(n), Tax Code, is amended to read as follows:

(n)  In addition to other penalties provided by law, a dealer who fails to file or fails to timely file a statement as required by this section may be required by the collector to pay [~~shall forfeit~~] a penalty. A tax lien attaches to the dealer's business personal property to secure payment of a [~~the~~] penalty imposed under this subsection. The appropriate district attorney, criminal district attorney, county attorney, collector, or person designated by the collector shall collect a [~~the~~] penalty imposed under [~~established by~~] this section in the name of the collector. Venue of an action brought under this subsection is in the county in which the violation occurred or in the county in which the owner maintains the owner's principal place of business or residence. A penalty imposed [~~forfeited~~] under this subsection is $100 [~~$500~~] for each month or part of a month in which a statement is not filed or timely filed after it is due.

SECTION 2.  Section 23.129(a), Tax Code, is amended to read as follows:

(a)  Subject to Subsection (b):

(1)  a chief appraiser may waive a penalty imposed by Section 23.121(k), 23.1241(j), or 23.127(k); and

(2)  a collector may waive a penalty imposed by Section [~~23.122(n),~~] 23.1242(m)[~~,~~] or 23.128(m).

SECTION 3.  Section 23.122(n), Tax Code, as amended by this Act, applies only to a penalty imposed under that subsection for a dealer's failure to file or failure to timely file a Dealer's Motor Vehicle Inventory Tax Statement with the county tax assessor-collector on or after the effective date of this Act. A dealer's failure to file or failure to timely file a Dealer's Motor Vehicle Inventory Tax Statement before the effective date of this Act is governed by the law in effect on the date the statement was required to be filed with the county tax assessor-collector, and the former law is continued in effect for that purpose.

SECTION 4.  This Act takes effect September 1, 2019.