

By: Springer

H.B. No. 3225

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the penalty for failing to file or failing to timely
3 file a Dealer's Motor Vehicle Inventory Tax Statement.

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

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

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

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

24 (a) Subject to Subsection (b):

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

3 (2) a collector may waive a penalty imposed by Section
4 [~~23.122(n)~~] 23.1242(m) [~~r~~] or 23.128(m).

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

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