

BILL ANALYSIS

H.B. 2628
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Motor vehicle taxes are due to the county tax assessor-collector on the 20th working day after the date the motor vehicle is delivered to the purchaser. It has been noted that the language used in this deadline can be interpreted differently across counties, which causes confusion for purchasers. Additionally, purchasers have 30 days to apply for the registration of the vehicle, which provides further confusion, since the form used to pay tax is the same form used to apply for registration. Aligning these due dates will reduce confusion for purchasers and simplify the process for registration and the payment of motor vehicle taxes. H.B. 2628 seeks to remedy this situation by revising the deadline by which motor vehicle retail sales and use taxes are due.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

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

H.B. 2628 amends the Tax Code to change the date upon which motor vehicle retail sales and use taxes are due from the 20th working day after the date the vehicle is delivered to the purchaser, brought into Texas, or equipped with equipment that enables the vehicle to be registered under the Transportation Code, as applicable, to the 30th calendar day after that date. The bill imposes that 30-day deadline also with respect to obtaining an appraisal of a motor vehicle for use in determining taxable value.

EFFECTIVE DATE

September 1, 2021.