

By: Thierry

H.B. No. 2628

A BILL TO BE ENTITLED

AN ACT

relating to the administration and collection of motor vehicle sales and use taxes.

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

SECTION 1. Sections 152.041(c), (d), and (f), Tax Code, are amended to read as follows:

(c) Except as provided by Subsection (f) and Section 152.047, the tax imposed by Section 152.021 is due on the 30th [~~20th working~~] day after the date the motor vehicle is delivered to the purchaser.

(d) Except as provided by Subsection (f), the tax imposed by Section 152.022 is due on the 30th [~~20th working~~] day after the date the motor vehicle is brought into this state.

(f) The tax imposed by Section 152.021 or 152.022 on a motor vehicle designed for commercial use is due on the 30th [~~20th working~~] day after the date the motor vehicle is equipped with a body or other equipment that enables the motor vehicle to be eligible to be registered under the Transportation Code.

SECTION 2. Section 152.0412(d-1), Tax Code, is amended to read as follows:

(d-1) An appraisal described by Subsection (d)(2):

(1) must be on a form prescribed by the comptroller for that purpose; and

(2) must be obtained by the purchaser of the vehicle

1 not later than the 30th [~~20th working~~] day after the date the motor  
2 vehicle is delivered to the purchaser or is brought into this state,  
3 as applicable.

4 SECTION 3. The change in law made by this Act does not  
5 affect tax liability accruing before the effective date of this  
6 Act. That liability continues in effect as if this Act had not been  
7 enacted, and the former law is continued in effect for the  
8 collection of taxes due and for civil and criminal enforcement of  
9 the liability for those taxes.

10 SECTION 4. This Act takes effect September 1, 2021.