

By: Thierry

H.B. No. 2628

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the administration and collection of motor vehicle
3 sales and use taxes.

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

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

7 (c) Except as provided by Subsection (f) and Section
8 152.047, the tax imposed by Section 152.021 is due on the 30th [~~20th~~
9 ~~working~~] day after the date the motor vehicle is delivered to the
10 purchaser.

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

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

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

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

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

24 (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.