

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION**

**March 26, 2021**

**TO:** Honorable Morgan Meyer, Chair, House Committee on Ways & Means

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB2628** by Thierry (Relating to the administration and collection of motor vehicle sales and use taxes.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Chapter 152, of the Tax Code regarding the due date for motor vehicle sales and use taxes.

The bill would amend Sections 152.041(c), (d), and (f) to stipulate motor vehicle sales taxes are due on the 30th day after a motor vehicle is delivered to the purchaser, after the date the motor vehicle is brought into this state, or is equipped with a body or other equipment that enables the motor vehicle to be eligible to be registered under the Transportation Code. Under current law the tax is due on the 20th working day after those events.

The bill would amend Section 152.0412 to stipulate the appraisal form described in that section be obtained by the purchaser of the vehicle not later than the 30th day, instead of the 20th working day as is currently in statute, after the date the motor vehicle is delivered to the purchaser or is brought into this state, as applicable.

The bill would change the due date for motor vehicle sales taxes to "30 days" from "20 working days", which would eliminate confusion among county assessor collectors regarding what constitutes a "working day" and make the due date uniform across all counties. These changes would also make motor vehicle sales taxes due at the same time as registration and title fees, further eliminating confusion. The Comptroller of Public Accounts indicates the bill would have no fiscal impact.

The bill would take effect September 1, 2021.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JMc, KK, SD