

**SUBJECT:** Amending the deadline to pay motor vehicle sales and use taxes

**COMMITTEE:** Ways and Means — favorable, without amendment

**VOTE:** 11 ayes — Meyer, Thierry, Button, Cole, Guerra, Martinez Fischer, Murphy, Noble, Rodriguez, Sanford, Shine  
0 nays

**WITNESSES:** For — None  
Against — None  
On — (*Registered, but did not testify*: Karey Barton, Comptroller of Public Accounts)

**BACKGROUND:** Under Tax Code sec. 152.041, motor vehicle sales and use taxes are due 20 working days after the motor vehicle is delivered to the purchaser, brought into the state, or equipped with equipment that makes it eligible to be registered in the state.  
Some have suggested amending the due date of motor vehicle sales and use taxes to clear up confusion among different county policies and align the date with the deadline to register the vehicle.

**DIGEST:** HB 2628 would amend the deadline to pay motor vehicle sales and use taxes so that payment was due 30 days, rather than 20 working days, after the vehicle was delivered to the purchaser, brought into the state, or equipped with equipment that made it eligible for registration.  
An appraisal by a tax assessor-collector to determine the taxable value of a motor vehicle would have to be obtained by the purchaser of the vehicle by 30 days, rather than 20 working days, after the vehicle was delivered to the purchaser or brought into the state.  
The bill would take effect September 1, 2021.

