

BILL ANALYSIS

Senate Research Center

H.B. 3033
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Economic Development
5/9/1999
Engrossed

DIGEST

Currently, the Texas Department of Transportation (TxDOT) is responsible for auditing the payment of ad valorem taxes on vehicles sold by auto dealerships. S.B. 3033 establishes the day an auto dealer commences business and expands the authorization to disclose confidential information to TxDOT to increase the efficiency of ad valorem tax payments by auto dealerships.

PURPOSE

As proposed, H.B. 3033 establishes the day an auto dealer commences business, and expands the authorization to disclose confidential information to the Texas Department of Transportation.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 23.121(f), Tax Code, to establish an auto dealer's commencement of business. Authorizes the chief appraiser to designate the date a dealer commences business as a date other than the day of issuance to a dealer of a general distinguishing number.

SECTION 2. Amends Section 23.123(c), Tax Code, to authorize the disclosure of confidential information to the Texas Department of Transportation for use in auditing compliance of its licensees with appropriate provisions of applicable law.

SECTION 3. Emergency clause.
Effective date: upon passage.