

## **BILL ANALYSIS**

H.B. 3225  
By: Springer  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Concerns have been raised regarding the penalty imposed on a motor vehicle dealer who fails to timely file the dealer's motor vehicle inventory tax statement. It has been suggested that the penalty is too high for some smaller dealers and is often imposed without regard to surrounding conditions or intent. H.B. 3225 seeks to address this issue by decreasing the amount of the penalty imposed for failing to timely file the statement and by providing more discretion to the county tax assessor-collector in requiring the payment of the penalty.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 3225 amends the Tax Code to decrease from \$500 to \$100 the penalty imposed on a motor vehicle dealer for each month or part of a month in which the dealer fails to timely file a dealer's motor vehicle inventory tax statement. The bill grants the county tax assessor-collector for the county in which the dealer's inventory is located discretion with respect to requiring the payment of the penalty.

### **EFFECTIVE DATE**

September 1, 2019.