

1-1 By: Springer (Senate Sponsor - Fallon) H.B. No. 3225
 1-2 (In the Senate - Received from the House May 6, 2019;
 1-3 May 10, 2019, read first time and referred to Committee on Finance;
 1-4 May 17, 2019, reported favorably by the following vote: Yeas 14,
 1-5 Nays 0; May 17, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22			X	

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to the penalty for failing to file or failing to timely
 1-26 file a Dealer's Motor Vehicle Inventory Tax Statement.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section 23.122(n), Tax Code, is amended to read
 1-29 as follows:

1-30 (n) In addition to other penalties provided by law, a dealer
 1-31 who fails to file or fails to timely file a statement as required by
 1-32 this section may be required by the collector to pay ~~[shall forfeit]~~
 1-33 a penalty. A tax lien attaches to the dealer's business personal
 1-34 property to secure payment of a [the] penalty imposed under this
 1-35 subsection. The appropriate district attorney, criminal district
 1-36 attorney, county attorney, collector, or person designated by the
 1-37 collector shall collect a [the] penalty imposed under ~~[established~~
 1-38 ~~by]~~ this section in the name of the collector. Venue of an action
 1-39 brought under this subsection is in the county in which the
 1-40 violation occurred or in the county in which the owner maintains the
 1-41 owner's principal place of business or residence. A penalty
 1-42 imposed ~~[forfeited]~~ under this subsection is \$100 ~~[\$500]~~ for each
 1-43 month or part of a month in which a statement is not filed or timely
 1-44 filed after it is due.

1-45 SECTION 2. Section 23.129(a), Tax Code, is amended to read
 1-46 as follows:

1-47 (a) Subject to Subsection (b):

1-48 (1) a chief appraiser may waive a penalty imposed by
 1-49 Section 23.121(k), 23.1241(j), or 23.127(k); and

1-50 (2) a collector may waive a penalty imposed by Section
 1-51 ~~[23.122(n)]~~ 23.1242(m) ~~[r]~~ or 23.128(m).

1-52 SECTION 3. Section 23.122(n), Tax Code, as amended by this
 1-53 Act, applies only to a penalty imposed under that subsection for a
 1-54 dealer's failure to file or failure to timely file a Dealer's Motor
 1-55 Vehicle Inventory Tax Statement with the county tax
 1-56 assessor-collector on or after the effective date of this Act. A
 1-57 dealer's failure to file or failure to timely file a Dealer's Motor
 1-58 Vehicle Inventory Tax Statement before the effective date of this
 1-59 Act is governed by the law in effect on the date the statement was
 1-60 required to be filed with the county tax assessor-collector, and
 1-61 the former law is continued in effect for that purpose.

1-62 SECTION 4. This Act takes effect September 1, 2019.

1-63 * * * * *