

MOTOR VEHICLE SALES AND USE TAX

APRIL 2015



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Texas Comptroller of
Public Accounts

MOTOR VEHICLE TAX COMMISSIONS: CHANGES IN 2015

Along with our appreciation for their work, Texas County Tax Assessor-Collectors (TACs) receive an annual commission for their efforts in collecting Texas motor vehicle sales and use tax. The change of the commissions being taken from registration fees collected to tax collected is now complete. In 2015, TACs will take the 5 percent commission entirely from tax collected.

CALCULATING THE COMMISSION

The commission is equal to 5 percent of the tax and penalties collected for motor vehicles sales, seller-financed sales and Texas Emissions Reduction Plan (TERP) surcharges for the county during the preceding calendar year. For example, the 2014 calendar year data is used to determine the 2015 commissions.

NOTIFYING COUNTIES

The Comptroller will send a letter in the spring notifying each TAC of the amount of commission to be retained from motor vehicle sales tax and use tax collections. The letter will be mailed after all counties have reported to the Comptroller their final collection numbers from the preceding calendar year.

RETAINING THE COMMISSION

A TAC can retain the total commission due for the year on one month's tax report if there are sufficient collections in that month. Otherwise, a TAC should retain the commission over several months until the total commission has been retained.

REPORTING GUIDELINES

The TAC will enter the commission retained on the Comptroller's *Texas Motor Vehicle Sales/Use Tax and Surcharge Report* (Form 14-115). The commission amount retained from motor vehicle

sales and use tax collections, including seller-financed collections, must be entered in Item 8A. The commission retained from TERP surcharge collections must be entered in Item 8B.

DEPOSITING THE COMMISSION

An important note to county judges, commissioners and auditors: The county must credit the amount of the commission retained from motor vehicle sales and use tax collections to the county's general fund, as required by Tax Code Section 152.123(c), *Tax Retained by County*.

QUESTIONS

Direct general questions about the commission component administered by the Comptroller to our Revenue Accounting Division at 1-800-531-5441, ext. 3-4276.

For all other motor vehicle tax questions, call 1-800-252-1382, or contact us at comptroller.texas.gov/web-forms/tax-help.

The Comptroller will send a letter in the spring notifying each **TAC** of the amount of commission **to be retained** from motor vehicle sales tax and use tax collections.

This publication is intended as a general guide and not as a comprehensive resource on the subjects covered. It is not a substitute for legal advice.

FOR MORE INFORMATION,
SEARCH OUR WEBSITE AT
Comptroller.Texas.Gov



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WE'RE HERE TO HELP!

If you have questions or need information, contact us:

For more information,
search our website at
Comptroller.Texas.Gov

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listed or by sending a fax to 512-475-0900.

1-800-252-5555

911 Emergency Service/
Equalization Surcharge
Automotive Oil Fee
Battery Fee
Boat and Boat Motor Sales Tax
Customs Broker
Mixed Beverage Taxes
Off-Road, Heavy-Duty Diesel
Equipment Surcharge
Oyster Fee
Sales and Use Taxes

1-800-531-5441

Cement Tax
Inheritance Tax
Local Revenue
Miscellaneous Gross
Receipts Taxes
Oil Well Servicing Tax
Sulphur Tax

1-800-442-3453

WebFile Help

1-800-252-1381

Bank Franchise
Franchise Tax

1-800-252-7875

Spanish

1-800-531-1441

Fax on Demand (Most frequently requested
Sales and Franchise tax forms)

1-800-252-1382

Clean Vehicle Incentive Program
Manufactured Housing Tax
Motor Vehicle Sales Surcharge,
Rental and Seller Financed Sales Tax
Motor Vehicle Registration Surcharge

1-800-252-1383

Fuels Tax
IFTA
LG Decals
Petroleum Products Delivery Fee
School Fund Benefit Fee

1-800-252-1384

Coastal Protection
Crude Oil Production Tax
Natural Gas Production Tax

1-800-252-1387

Insurance Tax

1-800-252-1385

Coin-Operated Machines Tax
Hotel Occupancy Tax

1-800-252-1386

Account Status
Officer and Director Information

1-800-862-2260

Cigarette and Tobacco

1-888-4-FILING (1-888-434-5464)

TELEFILE: To File by Phone

1-800-252-1389

GETPUB: To Order Forms and Publications

1-800-654-FIND (1-800-654-3463)

Treasury Find

1-800-321-2274

Unclaimed Property Claimants
Unclaimed Property Holders
Unclaimed Property Name Searches
512-463-3120 in Austin

1-877-44RATE4 (1-877-447-2834)

Interest Rate