

House Research Act Summary

CHAPTER: 343

SESSION: 2002 Regular Session

TOPIC: Payment of Sales Tax on Vehicles Sold in Violation of Law

Date: April 16, 2002

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Overview

This act requires the seller to pay the excise tax due on motor vehicles sold in violation of dealer licensing requirements, increasing the number of vehicles on which this tax must be paid. It also strikes the existing misdemeanor penalty for committing fraud in connection with any application for a certificate of title.

- 1 **Willful or fraudulent act or failure to act; misdemeanors.** Strikes the misdemeanor penalty for committing fraud in an application for a certificate of title. Certain types of fraud will still be subject to a criminal penalty.
- 2 **Sale in violation of licensing requirement.** Requires the seller to pay the excise tax due on motor vehicles sold in violation of dealer licensing requirements. This section is effective for sales and purchases occurring after June 30, 2002.