

HOUSE RESEARCH

Bill Summary

File Number: H.F. 3867
Version: As introduced

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Subject: Modifying motor vehicle sales tax class

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Expands the class of motor vehicle subject to the minimum motor vehicle sales tax of \$10. Currently the \$10 minimum tax applies to a passenger vehicle that is more than 10 years old and has a resale value of less than \$3,000. The bill raises the maximum resale value to qualify for the minimum tax from under \$3,000 to under \$4,000. The \$3,000 limit for the minimum tax has not changed since enacted in 1985.

Effective for sales and purchases made after January 1, 2019.