

HB 1398 -- TAX AMNESTY

SPONSOR: Cupps

This bill creates an "amnesty month" for the month of December, 2023, for taxpayers delinquent in taxes and fees resulting from purchasing a motor vehicle prior to August 28, 2023.

Upon completing and submitting an application for the amnesty program, the Department of Revenue will grant the taxpayer full amnesty from state and local motor vehicle sales tax, motor vehicle titling costs, motor vehicle registration fees, and all associated late fees or penalties. Upon granting amnesty, the Department will then issue motor vehicle titles, certificates of motor vehicle registration, valid license plates and license plate tabs, and other relevant documentation.

This bill is similar to HB 1791 (2022).