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tax from the purchaser when a motor vehicle is purchased from a dealer in Texas, if the motor vehicle has a gross weight of 11,000 pounds or less. The tax is a debt of the purchaser until paid to the dealer. The dealer will remit the tax to the county tax assessor-collector.

## **Motor Vehicle - Sales and Use Tax - Texas Comptroller of ...**

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## **Tax Publications - Home Comptroller.Texas.Gov**

(a) A use tax is imposed on a motor vehicle purchased at retail sale outside this state and used on the public highways of this state by a Texas resident or other person who is domiciled or doing business in this state.

(b) The tax rate is 6-1/4 percent of the total consideration. Acts 1981, 67th Leg., p. 1588, ch. 389, Sec. 1, eff. Jan. 1, 1982.

## **CHAPTER 152. TAXES ON SALE, RENTAL, AND USE OF MOTOR VEHICLES**

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address: VTR\_Title\_Reg-Manual-Update@txdmv.gov In the e-mail subject line, state the document name (i.e. Registration Manual).

## **Motor Vehicle Registration Manual - TxDMV.GOV**

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provisions of the Tax Code: Chapter 152. Taxes on Sale, Rental, and Use of Motor Vehicles. I understand that it is a criminal offense to give a Texas Motor Vehicle Sales Tax Resale Certificate to the seller for a motor vehicle

## **14-313 Motor Vehicle Sales Tax Resale Certificate**

Texans who buy a used vehicle from anyone other than a licensed vehicle dealer are required to pay motor vehicle sales tax of 6.25 percent on the purchase price or standard presumptive value (SPV), whichever is the highest value. SPV applies wherever you buy the vehicle, in Texas or out of state. A vehicle's SPV is its worth based on similar sales in the Texas region.

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## **Standard Presumptive Values | TxDMV.gov**

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Texas Motor Vehicle Tax Guide Motor vehicle

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sales tax is remitted to the local county tax assessor-collector's office with Form 130-U, Application for Texas Title and/or Registration (PDF). The form must be signed by the purchaser. Late Registration Penalty. If tax is paid 1-30 days after the due date, a 5 percent penalty is assessed.

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Regulation) (FHFB) (2018 Edition) - A table of contents with the page number of each section

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