

Vehicle Dealers Reporting Dates; SB 399

SB 399 changes the deadline for certain reports regarding vehicle sales, from the 20th to the 25th of each month, in the Vehicle Dealers and Manufacturers Licensing Act. [*Note:* Under continuing law, an applicable sales tax report is due on the 25th of each month.]

The change applies to two types of reports:

- For a vehicle dealer, the monthly report detailing all sales or transfers, except sales or transfers by a first or second stage manufacturer to a vehicle dealer of new or used vehicles, including the name and address of the purchaser or transferee, date of sale, the serial or identification number of the vehicle, and other information as the Division of Vehicles, Department of Revenue, may require; and
- For salvage vehicle dealers, vehicle crushers, vehicle recyclers, rebuilders, scrap metal recyclers, and salvage vehicle pools, the monthly report listing all vehicles for which the major component part containing the vehicle identification number or engine number (if the vehicle was manufactured prior to 1981) that has been disposed of or sold.