

HB 602 -- Quarterly Payment of Sales Tax on Certain Motor
Vehicles and Boats

Sponsor: Scharnhorst

Beginning August 28, 2009, this bill allows for quarterly payments of the sales and use tax on a new or used motor vehicle or boat with a purchase price of more than \$15,000. The first payment is due the day of purchase, and the Director of the Department of Revenue will determine the due dates for the remaining payments. Any remaining sales tax not paid will be due within 30 days upon the theft, casualty loss, transfer, or sale of the motor vehicle or boat.