

DEPARTMENT OF MOTOR VEHICLES

Notice of Public Hearing

Title 13, Division 1, Chapter 1, Article 4.2
Sections 274.00, 274.02, and 274.04

Used Vehicle Dealer: Sales Tax

NOTE: In accordance with the guidance from Executive Order N–29–20, dated March 17, 2020, a public location will not be provided for this hearing.

Pursuant to Government Code section 11346.8, the Department of Motor Vehicles (department) will be conducting a public hearing to take comments related to the proposed regulatory action that establishes the process by which used vehicle dealers are required to report and submit sales tax to the department.

Public Hearing

November 9, 2020
2:00 p.m. (PST)

Videoconference via Webex:

<https://cadmv.webex.com/cadm/ onstage/g.php?MTID=e8f4bfd211e607ca2735a2d59562e1e>

Event number: 146 324 7108
Event password: hearing

At the hearing, any interested person may present comments, statements or contentions that are relevant to the action described in the notice published on September 25, 2020 under OAL File number Z-2020-0915-04. The hearing will continue until all comments are presented.

Persons requiring an interpreter are requested to notify the department as early as possible by calling the contact person named in this notice.

Summary

Revenue and Taxation Code section 6295 requires a used vehicle dealer to pay applicable sales tax to the department acting for and on behalf of the California Department of Tax and Fee Administration and requires the department to establish, through regulation, requirements for implementation of this section. The department is promulgating rules to establish a phased in approach to requiring used vehicle dealers to begin submitting sales tax to the department.

Material related to the proposed action (Notice of Proposed Regulatory Action, Initial Statement of Reasons, Express Terms) may be accessed on the department's Regulatory Actions webpage at <https://www.dmv.ca.gov/portal/about-the-california-department-of-motor-vehicles/california-dmv-rulemaking-actions/>

Any inquiries related to the public hearings should be directed to Randi Calkins at (916) 657-6469, by facsimile to (916) 657-6243, or by email to LADRegulations@dmv.ca.gov.