



LATE FILING PENALTIES

Senate Bill 1 Special Session Article 14 (Effective Oct. 1, 2011)

Beginning with reports originally due on or after Oct. 1, 2011, certain taxpayers will be assessed a \$50 penalty when a report is filed late. The penalty will be assessed regardless of whether the taxpayer subsequently files the report or whether any taxes or fees were due from the taxpayer for the period covered by the late filed report. The \$50 penalty is due in addition to any other penalties assessed for the reporting period.

Taxes or fees affected by this provision are:

- 9-1-1 prepaid wireless emergency service fee;
- fireworks tax;
- franchise tax;
- hotel occupancy tax;
- maquiladora export tax;
- mixed beverage gross receipts tax;
- motor fuels tax;
- motor vehicle gross rental receipts tax;
- motor vehicle seller financed sales tax;
- sales and use tax (including direct pay); and
- the off-road, heavy-duty diesel equipment surcharge.

Prior to this provision, \$50 penalties were only imposed on the third, and all subsequent, late filings of sales and use tax; maquiladora; fireworks and off-road, heavy-duty diesel equipment surcharge reports. Article 14 repeals Tax Code Section 151.7031, the statute that prohibited application of the \$50 late filing penalty to the first two occurrences of late filing of reports for those taxes.