



*Office of the Tax Assessor - Collector and Voter Registrar*

## **SB 0267 - Gift Tax / Effective June 19, 2011**

The Texas Legislature recently passed SB 0267 affecting gift transfers of motor vehicles. This change to the Tax Code applies to gift affidavits submitted to the tax office on and after June 20, 2011, regardless of when the gift was made.

The change provides the following two provisions regarding an eligible gift transfer, *both of which must be met*:

1. Either the Recipient or Donor must file the *Affidavit of Motor Vehicle Gift Transfer* (Comptroller Form 14-317) **in person** at the tax office. ("Donor" includes a person authorized to act on behalf of an estate in an inheritance.)
2. The person filing the affidavit **must** present an **unexpired photo identification** document issued to that person. The identification must be one of the following.
  - Driver's license or personal identification card issued by Texas or another state of the United States;
  - Original United States passport or an original passport issued by a foreign country with proper United States stamp;
  - Identification card issued by the Texas Department of Criminal Justice;
  - United States military identification card; or
  - Identification card or document issued by the United States Department of Homeland Security or United States Citizenship and Immigration Service, such as an Employment Authorization Document (Card).

No other identification may be accepted, including identification cards issued through foreign consular offices, such as the Mexico Matricula Consular.

A Power of Attorney may not be used in lieu of the recipient or donor appearing in person at the tax office.