



Dealer's Motor Vehicle Inventory Election for Rendition

Property Tax
Form 50-815

Appraisal District Name and Address

Phone (area code and number)

County Tax Office Name and Address

Phone (area code and number)

This document must be filed with the appraisal district office and the county tax assessor-collector's office in the county in which your business is located. It must not be filed with the office of the Comptroller of Public Accounts. Location and address information for the appraisal district office in your county may be found at comptroller.texas.gov/propertytax/references/directory/cad/. Location and address information for the county tax assessor-collector's office in your county may be found at comptroller.texas.gov/propertytax/references/directory/tac/.

GENERAL INSTRUCTIONS: This form is for use by a dealer that elects not to be treated as a dealer under Tax Code Section 23.121 and opts to render the dealer's motor vehicle inventory by filing a rendition with the chief appraiser in the manner provided by Tax Code Chapter 22. For purposes of Tax Code Section 23.121, "dealer" means a person who holds a dealer's general distinguishing number issued by the Texas Department of Motor Vehicles under the authority of Transportation Code Chapter 503, or who is legally recognized as a motor vehicle dealer pursuant to the law of another state and who complies with the terms of Tax Code Section 152.063(f). A dealer who, pursuant to Tax Code Section 23.121 has elected not to be treated as a dealer and to render the dealer's motor vehicle inventory, must continue to file this form each year and render the dealer's motor vehicle inventory so long as the dealer meets the applicable requirements.

Note: The following are not considered "dealers" for purposes of Tax Code Sections 23.121 and 23.122 and are, therefore, not subject to the declaration requirements of that section (see Comptroller Form 50-244 – Dealer's Motor Vehicle Inventory Declaration and Comptroller Form 50-246 – Dealer's Motor Vehicle Inventory Tax Statement).

- (1) a person who holds a manufacturer's license issued under Occupations Code Chapter 2301;
- (2) an entity that is owned or controlled by a person who holds a manufacturer's license issued under Occupations Code Chapter 2301;
- (3) a dealer whose general distinguishing number issued by the Texas Department of Motor Vehicles under the authority of Transportation Code Chapter 503, prohibits the dealer from selling a vehicle to any person except a dealer; or
- (4) a dealer who:
 - (A) does not sell motor vehicles described by Tax Code Section 152.001(3)(A);
 - (B) meets either of the following requirements:
 - (i) the total annual sales from the dealer's motor vehicle inventory, less sales to dealers, fleet transactions, and subsequent sales, for the 12-month period corresponding to the preceding tax year are 25 percent or less of the dealer's total revenue from all sources during that period; or
 - (ii) the dealer did not sell a motor vehicle to a person other than another dealer during the 12-month period corresponding to the preceding tax year and the dealer estimates that the dealer's total annual sales from the dealer's motor vehicle inventory, less sales to dealers, fleet transactions, and subsequent sales, for the 12-month period corresponding to the current tax year will be 25 percent or less of the dealer's total revenue from all sources during that period;
 - (C) not later than Aug. 31 of the preceding tax year, filed with the chief appraiser and the collector a declaration on a form prescribed by the comptroller stating that the dealer elected not to be treated as a dealer under this section in the current tax year; and
 - (D) renders the dealer's motor vehicle inventory in the current tax year by filing a rendition with the chief appraiser in the manner provided by Chapter 22.

WHERE TO FILE: This form must be filed with the chief appraiser and the county tax assessor-collector.

FILING DEADLINES: This form must be filed for each tax year for which a dealer elects not to be treated as a dealer no later than Aug. 31 of the preceding tax year. A dealer who is electing to file this form and opt to render their motor vehicle inventory is required to continue filing this election form and rendering the motor vehicle inventory annually so long as they meet the requirements.

State the Year for Which You are Applying

Tax Year

STEP 1: Dealer Information

Name of Dealer

Mailing Address

City, State, Zip Code

Phone (area code and number)

STEP 2: Applicant Information

Name of Individual Filing this Form

Title

Phone (area code and number)

STEP 3: Dealership Information

Physical Address of Business Location

Appraisal District Account Number (if known) (or attach tax bill or copy of appraisal or tax office correspondence concerning this account if available.)

General Distinguishing Number (GDN)

STEP 4: Election and Signature

**print
here** ➔

Print Name

Title

**sign
here** ➔

Authorized Signature

Date

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.