

TITLE: Multiple Sales Use Tax Survey

DATE: June 1981

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REPORT NUMBER: Unpublished Memo Report (IM3)

NTIS NUMBER: None

FUNDING SOURCE: Departmental Budget

PROJECT OBJECTIVE:

To determine loss in use tax resulting from unreported vehicle transfers.

SUMMARY:

This survey identified a sample of vehicles which had changed ownership and determined the number of "intermediate owners" who had not reported vehicle transfer to DMV and not paid use tax. It was estimated an additional 42,000 non paying "intermediate owners," could be identified from DMV files, producing a potential addition of \$1,500,000 per year (1980 dollars) in use tax.

IMPLEMENTATION STATUS OF FINDINGS AND RECOMMENDATIONS:

Unknown.

SUPPLEMENTARY INFORMATION:

Unknown.