

## Susan Combs Texas Comptroller of Public Accounts

## Automobile Burglary and Theft Prevention Authority Assessment Procedure For Requesting Refunds

Texas licensed insurers writing policies meeting the definition of motor vehicle or automobile insurance under Article 5.01(e), Insurance Code, are subject to the Automobile Burglary and Theft Prevention Authority (Authority) assessment on these policies. Insurers paying the assessment and seeking a refund for overpayment of the assessment must notify the Authority **not later than six months after the date the assessment was paid**. The six-month notification requirement was adopted by Administrative Rule in Title 43, TAC§57.51.

The Authority's director or designee will review the claim and obtain from the insurer any additional information that may be necessary or helpful to assist in the refund determination. The director or designee shall submit a written report to the Authority containing the findings, conclusions, and recommendations. The Authority will base its determination on the documentary evidence considered by the director or the designee. The Authority's decision is final.

If you have questions regarding refund requests, please contact the Automobile Burglary and Theft Prevention Authority at (512) 374-5101. If you have questions regarding form completion, contact the Comptroller's office tax specialists toll free at (800) 252-1387, in Austin (512) 463-4600, or you may e-mail us at **tax.help@cpa.state.tx.us**.