

Notice

Automobile Burglary and Theft Prevention Authority

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Texas Comptroller of Public Accounts

JANUARY 2008

Assessment Reminders

Some important reminders regarding the Automobile Burglary and Theft Prevention Authority (ABTPA) assessment forms:

- ✓ **Completing the ABTPA Assessment Form 25-107:**
Include only policies issued during the period beginning January 1 through June 30. DO NOT ESTIMATE and DO NOT OFFSET the current assessment with any adjustments from prior period payments.
- ✓ **Completing the ABTPA Assessment Form 26-106:**
List policies issued between January 1 through June 30 under section I. List policies issued between July 1 through December 31 under section II. DO NOT ESTIMATE and DO NOT OFFSET the current assessment with any adjustments from prior period payments.
- ✓ **All Refund Requests:**
Must be submitted IN WRITING to the ABTPA no later than SIX MONTHS after the date the fees were paid.

Guidelines for Calculating the Assessment

The ABTPA adopted amendments to Administrative Rule 43 TAC §57.48 concerning guidelines for insurers in calculating the ABTPA assessment.

- ✓ **Calculating the number of motor vehicles subject to the assessment:**
Insurers should include primary liability policies and all policies that meet the definition of “motor vehicle insurance” or that insure a “motor vehicle” as defined under Article 5.01(e).
All motor vehicle or automobile insurance policies that cover a motor vehicle, as defined under this article, will be assessed a one dollar per “motor vehicle” year fee, *except* mechanical breakdown policies, garage liability policies, nonresident policies and policies that provide only non-ownership or hired auto coverage.
- ✓ **“Motor vehicle years” are defined as any portion of a year covered by insurance.**
If a policy is written and later cancelled, the ABTPA assessment would be due. A flat cancellation of an insurance policy means that no insurance coverage was provided, so no ABTPA assessment would be due.
- ✓ **Also subject to the assessment:**
Mexican Casualty Companies that write automobile coverage for residents of Texas for travel in Mexico.
- ✓ **Insurers may recoup this assessment from policyholders:**
As authorized by Administrative Rule 28 TAC Section 5.205.

For More Information

- ✓ **For questions regarding the ABTPA assessment:**
Please contact the Automobile Burglary and Theft Prevention Authority at (512) 374-5101.
- ✓ **For questions regarding forms completion:**
Contact one of our Tax Specialists toll free at (800) 252-1387 or e-mail us at <tax.help@cpa.state.tx.us>.