

# Notice

## Automobile Burglary and Theft Prevention Authority

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### Assessment Update

The 82nd Legislature passed House Bill 1541 which increased the Automobile Burglary and Theft Prevention Authority (ABTPA) assessment from \$1 per motor vehicle year to \$2 per motor vehicle year, effective Sept. 1, 2011. Policies that become effective or are renewed on or after this date are subject to the \$2 assessment. The increase in the assessment will be reflected on Form 25-106 due March 1, 2012. This law change DOES NOT affect the semi-annual payment due Aug. 1, 2011.

### Assessment Reminders

Here are some important reminders regarding the ABTPA assessment forms.

- ✓ **Completing the ABTPA Assessment Form 25-107:**  
Include only policies issued during the period Jan. 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 25-106:**  
List policies issued from Jan. 1 through June 30 in Section I. List policies issued from July 1 through Dec. 31 under Section II. This form will be revised to reflect the split of motor vehicle years and the applicable assessment rates, both before and after the effective date of Sept. 1, 2011. 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. **The Authority is responsible for reviewing claims for refund by rule in Title 43 of the Texas Administrative Code, (TAC) Section 57.51.**

### Guidelines for Calculating the Assessment

The ABTPA adopted amendments to Title 43 TAC Section 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, 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 Title 28 TAC Section 5.205.

### For More Information

- ✓ **For questions regarding the ABTPA assessment and refunds of the assessment:**  
Please contact the **ABTPA** at 512-374-5101.
- ✓ **For questions regarding forms completion:**  
Contact one of our tax specialists at 1-800-252-1387 or email us at [tax.help@cpa.state.tx.us](mailto:tax.help@cpa.state.tx.us).