

AMENDED IN ASSEMBLY MARCH 28, 2016

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

**ASSEMBLY BILL**

**No. 2321**

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**Introduced by Assembly Member Rodriguez**

February 18, 2016

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An act to ~~amend Section 38211 of the Vehicle Code, and to amend Section 6293 of the Revenue and Taxation Code, relating to off-highway~~ amend Sections 6292, 6293, and 6294 of the Revenue and Taxation Code, and to amend Sections 4750.5, 9928, and 38211 of the Vehicle Code, relating to vehicles.

LEGISLATIVE COUNSEL'S DIGEST

AB 2321, as amended, Rodriguez. ~~Off-highway vehicles: Vehicles: registration and~~ transfers of title or interest: use tax.

Existing law requires the Department of Motor Vehicles to *withhold the registration or the transfer of registration of any vehicle or vessel, and to withhold identification of, or the or transfer of ownership, ownership* of any off-highway vehicle subject to ~~identification identification~~, until the applicant for *registration or identification* pays to the department the use tax measured by the sales price of the vehicle *or vessel* as required by the Sales and Use Tax Law, together with penalty, except as specified. Existing law requires the department to transmit all collections of use tax and penalty to the State Board of Equalization.

This bill would require, in addition, that the department determine all local use taxes the applicant is responsible to pay by specific address data provided by the applicant, and where the vehicle *or vessel* is to be registered. The bill would require the department to transmit the address data to the board, and would make the data subject to specified

information sharing provisions. This bill would require the board to allocate the use taxes transmitted by the department to the jurisdiction where the purchaser registers the purchased vehicle *or vessel* by the specific address data provided to the board by the department.

This bill would declare the intent of the Legislature that the department and the board administer the provisions relating to *registration of vehicles and vessels and identification of off-highway vehicles for these purposes* in a manner that ensures that applicable local sales taxes and local transaction and use taxes are collected and then remitted to the specific jurisdiction where the vehicle *or vessel* is registered.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

1     SECTION 1. Section 6292 of the Revenue and Taxation Code  
2     is amended to read:

3     6292. (a) Except when the sale is by lease, when a mobilehome  
4     or commercial coach required to be registered annually under the  
5     Health and Safety Code or a vehicle required to be registered under  
6     the Vehicle Code is sold at retail by other than a person licensed  
7     or certificated pursuant to the Health and Safety Code or the  
8     Vehicle Code as a manufacturer, remanufacturer, dealer,  
9     dismantler, or lessor-retailer, subject to Section 11615.5 of the  
10    Vehicle Code, the retailer is not required or authorized to collect  
11    the use tax from the purchaser, but the purchaser of the vehicle  
12    shall pay the use tax to the Department of Housing and Community  
13    Development acting for and on behalf of the board pursuant to  
14    Section 18123 of the Health and Safety Code or to the Department  
15    of Motor Vehicles acting for and on behalf of the board pursuant  
16    to Section 4750.5 of the Vehicle Code.

17    (b) If the purchaser makes an application to either department  
18    ~~which~~ *that* is not timely, and is subject to penalty because of  
19    delinquency in effecting registration or transfer of registration of  
20    the vehicle, he or she then becomes liable also for penalty as  
21    specified in Section 6591, but no interest shall accrue.

22    (c) Application to the appropriate department by the purchaser  
23    relieves the purchaser of the obligation to file a return with the  
24    board under Section 6452.

1 (d) If the purchaser does not make application to either  
2 department, or does not pay the amount of use tax due, or files a  
3 return with the board under Section 6455 ~~which~~ *that* is not timely,  
4 interest and penalties shall apply with respect to the unpaid amount  
5 as provided in Chapter 5 (commencing with Section 6451).

6 (e) *Use taxes collected by the Department of Motor Vehicles*  
7 *and transmitted to the board pursuant to Section 4750.5 of the*  
8 *Vehicle Code shall be allocated to the jurisdiction where the*  
9 *purchaser registers the purchased vehicle, by the specific address*  
10 *data provided to the board by the Department of Motor Vehicles.*  
11 *The board shall reimburse the Department of Motor Vehicles as*  
12 *prescribed in subdivision (d) of Section 4750.5 of the Vehicle Code.*

13 *SEC. 2. Section 6293 of the Revenue and Taxation Code is*  
14 *amended to read:*

15 6293. (a) Except when the sale is by lease, when a vehicle  
16 subject to identification under Division 16.5 (commencing with  
17 Section 38000) of the Vehicle Code or a vehicle that qualifies  
18 under the permanent trailer identification plate program pursuant  
19 to subdivision (a) of Section 5014.1 of the Vehicle Code, is sold  
20 at retail by other than a person licensed or certificated pursuant to  
21 the Vehicle Code as a manufacturer, remanufacturer, dealer,  
22 dismantler, or lessor-retailer, subject to Section 11615.5 of the  
23 Vehicle Code, or a person required to hold a seller's permit  
24 pursuant to Article 2 (commencing with Section 6066) of Chapter  
25 2 by reason of the number, scope, and character of his or her sales  
26 of those vehicles, the retailer is not required or authorized to collect  
27 the use tax from the purchaser, but the purchaser of the vehicle  
28 shall pay the use tax to the Department of Motor Vehicles acting  
29 for and on behalf of the board pursuant to Section 38211 of the  
30 Vehicle Code.

31 (b) If the purchaser makes an application to that department  
32 which is not timely, and is subject to penalty because of  
33 delinquency in effecting identification or transfer of ownership of  
34 the vehicle, he or she then becomes liable also for penalty as  
35 specified in Section 6591 of this code, but no interest shall accrue.

36 (c) Application to that department by the purchaser relieves the  
37 purchaser of the obligation to file a return with the board under  
38 Section 6452.

39 (d) If the purchaser does not make application to that  
40 department, or does not pay the amount of use tax due, or files a

1 return with the board under Section 6455 which is not timely,  
2 interest and penalties shall apply with respect to the unpaid amount  
3 as provided in Chapter 5 (commencing with Section 6451).

4 *SEC. 3. Section 6294 of the Revenue and Taxation Code is*  
5 *amended to read:*

6 6294. (a) When an undocumented vessel required to be  
7 registered under the Vehicle Code is sold at retail by other than a  
8 person holding a seller's permit and regularly engaged in the  
9 business of selling vessels, the retailer is not required or authorized  
10 to collect the use tax from the purchaser, but the purchaser of the  
11 vessel must pay the use tax to the Department of Motor Vehicles  
12 acting for, and on behalf of, the board pursuant to Section 9928  
13 of the Vehicle Code.

14 (b) If the purchaser makes an application to the department  
15 ~~which~~ *that* is not timely, and is subject to penalty because of  
16 delinquency in effecting registration or transfer of registration of  
17 the undocumented vessel, he or she then becomes liable also for  
18 penalty as specified in Section 6591, but no interest shall accrue.

19 (c) Application to the department by the purchaser shall relieve  
20 the purchaser of the obligation to file a return with the board under  
21 Section 6452.

22 (d) If the purchaser does not make application to either  
23 department, or does not pay the amount of use tax due, or files a  
24 return with the board under Section 6455 ~~which~~ *that* is not timely,  
25 interest and penalties shall apply with respect to the unpaid amount  
26 as provided in Chapter 5 (commencing with Section 6451).

27 (e) *Use taxes collected by the Department of Motor Vehicles*  
28 *and transmitted to the board pursuant to Section 9928 of the*  
29 *Vehicle Code shall be allocated to the jurisdiction where the*  
30 *purchaser registers the purchased vessel, by the specific address*  
31 *data provided to the board by the Department of Motor Vehicles.*  
32 *The board shall reimburse the Department of Motor Vehicles as*  
33 *prescribed in subdivision (d) of Section 9928 of the Vehicle Code.*

34 *SEC. 4. Section 4750.5 of the Vehicle Code is amended to read:*

35 4750.5. (a) The department shall withhold the registration or  
36 the transfer of registration of ~~any~~ *a* vehicle sold at retail to ~~any~~ *an*  
37 applicant by ~~any~~ *a* person other than a vehicle manufacturer or  
38 dealer holding a license and certificate issued pursuant to Chapter  
39 4 (commencing with Section 11700) of Division 5, or an  
40 automobile dismantler holding a license and certificate issued

1 pursuant to Chapter 3 (commencing with Section 11500) of  
2 Division 5, or a lessor-retailer holding a license issued pursuant  
3 to Chapter 3.5 (commencing with Section 11600) of Division 5,  
4 and subject to the provisions of Section 11615.5, until the applicant  
5 pays to the department the use tax measured by the sales price of  
6 the vehicle as required by the Sales and Use Tax Law (Part 1  
7 (commencing with Section 6001) of Division 2 of the Revenue  
8 and Taxation Code), together with penalty, if any, unless the State  
9 Board of Equalization finds that no use tax is due. If the applicant  
10 so desires, he *or she* may pay the use tax and penalty, if any, to  
11 the department so as to secure immediate action upon his *or her*  
12 application for registration or transfer of registration, and thereafter  
13 he *or she* may apply through the Department of Motor Vehicles  
14 to the State Board of Equalization under ~~the provisions of the Sales~~  
15 ~~and Use Tax Law for a refund of the amount so paid.~~

16 *(b) (1) If applicable, the department shall determine all local*  
17 *use taxes that the applicant is responsible to pay by specific*  
18 *address data provided by the applicant and to which the vehicle*  
19 *shall be registered. The department shall utilize all available tools,*  
20 *including those available through the State Board of Equalization,*  
21 *to determine the correct use tax rates to apply to the applicant.*

22 *(2) Using the specific address data provided by the applicant*  
23 *and to which the vehicle shall be registered, the department shall*  
24 *identify the correct tax area code for the applicable local*  
25 *jurisdiction to which the vehicle shall be registered and to which*  
26 *the local use tax shall be allocated. The State Board of Equalization*  
27 *shall provide a list of state tax area codes applicable to each*  
28 *jurisdiction for purposes of allocating the local use taxes directly,*  
29 *pursuant to the Bradley-Burns Uniform Local Sales and Use Tax*  
30 *Law (Part 1.5 (commencing with Section 7200) of Division 2 of*  
31 *the Revenue and Taxation Code) and the Transactions and Use*  
32 *Tax Law (Part 1.6 (commencing with Section 7251) of Division 2*  
33 *of the Revenue and Taxation Code).*

34 ~~(b)~~

35 ~~(c) The department shall transmit to the State Board of~~  
36 ~~Equalization all collections of use tax and penalty made under this~~  
37 ~~section. section to the State Board of Equalization. The department~~  
38 ~~also shall collect and transmit to the board specific address data~~  
39 ~~provided by applicants upon application and to which a purchased~~  
40 ~~vehicle will be registered, for proper allocation of use tax~~

1 *collections. The transmitted data shall be subject to the*  
 2 *requirements of Section 7056 of the Revenue and Taxation Code.*  
 3 This transmittal shall be made at least monthly, accompanied by  
 4 a schedule in ~~such form as~~ *the form that* the department and board  
 5 may prescribe.

6 (e)  
 7 (d) The State Board of Equalization shall reimburse the  
 8 department for its costs incurred in carrying out the provisions of  
 9 this section. ~~Such~~ *The* reimbursement shall be effected under  
 10 agreement between the agencies, approved by the Department of  
 11 Finance.

12 (e)  
 13 (e) In computing any use tax or penalty ~~thereon under the~~  
 14 ~~provisions of~~ *under* this section, dollar fractions shall be  
 15 disregarded in the manner specified in Section ~~9559 of this code.~~  
 16 9559. Payment of tax and penalty on this basis shall be deemed  
 17 full compliance with the requirements of the Sales and Use Tax  
 18 Law *and local transaction and use tax law* insofar as they are  
 19 applicable to the use of vehicles to which this section relates.

20 (f) *It is the intent of the Legislature that the department and the*  
 21 *State Board of Equalization administer this part in a manner that*  
 22 *ensures that applicable Bradley-Burns uniform local sales taxes*  
 23 *and local transaction and use taxes are collected and then remitted*  
 24 *to the specific jurisdiction where the vehicle is registered.*

25 SEC. 5. *Section 9928 of the Vehicle Code is amended to read:*  
 26 9928. (a) The department shall withhold the certificate of  
 27 number or the transfer of registration of ~~any~~ *a* vessel sold at retail  
 28 to ~~any~~ *an* applicant by ~~any~~ *a* person other than a person holding a  
 29 seller's permit pursuant to Section 6066 of the Revenue and  
 30 Taxation Code, and regularly engaged in the business of selling  
 31 vessels, until the applicant pays to the department the use tax  
 32 measured by the sales price of the vessel as required by the Sales  
 33 and Use Tax ~~Law~~, *Law (Part 1 (commencing with Section 6001)*  
 34 *of Division 2 of the Revenue and Taxation Code)*, together with  
 35 penalty, if any, unless the State Board of Equalization finds that  
 36 no use tax is due. If the applicant so desires, he *or she* may pay  
 37 the use tax and penalty, if any, to the department so as to secure  
 38 immediate action upon his *or her* application for registration or  
 39 transfer of registration and thereafter he *or she* may apply through  
 40 the Department of Motor Vehicles to the State Board of

1 Equalization under ~~the provisions of the Sales and Use Tax Law~~  
2 for a refund of the amount ~~so~~ paid.

3 (b) (1) *If applicable, the department shall determine all local*  
4 *use taxes that the applicant is responsible to pay by specific*  
5 *address data provided by the applicant and to which the vessel*  
6 *shall be registered. The department shall utilize all available tools,*  
7 *including those available through the State Board of Equalization,*  
8 *to determine the correct use tax rates to apply to the applicant.*

9 (2) *Using the specific address data provided by the applicant*  
10 *and to which the vehicle shall be registered, the department shall*  
11 *identify the correct tax area code for the applicable local*  
12 *jurisdiction to which the vessel shall be registered and to which*  
13 *the local use tax shall be allocated. The State Board of Equalization*  
14 *shall provide a list of state tax area codes applicable to each*  
15 *jurisdiction for purposes of allocating the local use taxes directly,*  
16 *pursuant to the Bradley-Burns Uniform Local Sales and Use Tax*  
17 *Law (Part 1.5 (commencing with Section 7200) of Division 2 of*  
18 *the Revenue and Taxation Code) and the Transactions and Use*  
19 *Tax Law (Part 1.6 (commencing with Section 7251) of Division 2*  
20 *of the Revenue and Taxation Code).*

21 ~~(b)~~

22 (c) ~~The department shall transmit to the State Board of~~  
23 ~~Equalization all collections of the use tax and penalty made under~~  
24 ~~this section. section to the State Board of Equalization. The~~  
25 ~~department also shall collect and transmit to the board specific~~  
26 ~~address data provided by applicants upon application and to which~~  
27 ~~a purchased vessel will be registered, for proper allocation of use~~  
28 ~~tax collections. The transmitted data shall be subject to the~~  
29 ~~requirements of Section 7056 of the Revenue and Taxation Code.~~  
30 This transmittal shall be made at least monthly, accompanied by  
31 a schedule in ~~such form as the form that~~ the department and board  
32 may prescribe.

33 ~~(c)~~

34 (d) The State Board of Equalization shall reimburse the  
35 department for its costs incurred in carrying out the provisions of  
36 this section.

37 ~~(d)~~

38 (e) In computing any use tax or penalty ~~thereon under the~~  
39 ~~provisions of the~~ *under this section*, dollar fractions shall be  
40 disregarded in the manner specified in Section 9559. Payment of

1 tax and penalty on this basis shall be deemed full compliance with  
2 the requirements of the Sales and Use Tax Law *and local*  
3 *transaction and use tax law* insofar as they are applicable to the  
4 use of vessels to which this section relates.

5 (e)

6 (f) The department and the State Board of Equalization shall  
7 enter into an agreement for the collection of the use tax pursuant  
8 to this section and Section 6294 of the Revenue and Taxation Code.  
9 The agreement shall specify the procedures agreed upon by the  
10 department and the board for collection of the tax and the  
11 reimbursement provided for in subdivision ~~(e)~~: (d). The agreement  
12 shall be approved by the Department of Finance.

13 (g) *It is the intent of the Legislature that the department and*  
14 *the State Board of Equalization administer this part in a manner*  
15 *that ensures that applicable Bradley-Burns uniform local sales*  
16 *taxes and local transaction and use taxes are collected and then*  
17 *remitted to the specific jurisdiction where the vessel is registered.*

18 SEC. 6. Section 38211 of the Vehicle Code is amended to read:

19 38211. (a) The department shall withhold identification of or  
20 the transfer of ownership of ~~any~~ a vehicle subject to identification  
21 under this division until the applicant pays to the department the  
22 use tax measured by the sales price of the vehicle as required by  
23 the Sales and Use Tax Law, together with penalty, if any, unless  
24 the purchaser presents evidence on a form prescribed by the State  
25 Board of Equalization that sales tax will be paid by the seller or  
26 that use tax has been collected by the seller or that the State Board  
27 of Equalization finds that no use tax is due. If the applicant so  
28 desires, he *or she* may pay the use tax and penalty, if any, to the  
29 department so as to secure immediate action upon his *or her*  
30 application for identification or transfer of ownership, and  
31 thereafter he *or she* may apply through the Department of Motor  
32 Vehicles to the State Board of Equalization under ~~the provisions~~  
33 ~~of~~ the Sales and Use Tax Law for a refund of the amount ~~so~~ paid.

34 (b) (1) *If applicable, the department shall determine all local*  
35 *use taxes that the applicant is responsible to pay by specific*  
36 *address data provided by the applicant and to which the vehicle*  
37 *shall be registered. The department shall utilize all available tools,*  
38 *including those available through the State Board of Equalization,*  
39 *to determine the correct use tax rates to apply to the applicant.*

1 (2) *Using the specific address data provided by the applicant*  
2 *and to which the vehicle shall be registered, the department shall*  
3 *identify the correct tax area code for the applicable local*  
4 *jurisdiction to which the vehicle shall be registered and to which*  
5 *the local use tax shall be allocated. The State Board of Equalization*  
6 *shall provide a list of state tax area codes applicable to each*  
7 *jurisdiction for purposes of allocating the local use taxes directly,*  
8 *pursuant to the Bradley-Burns Uniform Local Sales and Use Tax*  
9 *Law (Part 1.5 (commencing with Section 7200) of Division 2 of*  
10 *the Revenue and Taxation Code) and the Transactions and Use*  
11 *Tax Law (Part 1.6 (commencing with Section 7251) of Division 2*  
12 *of the Revenue and Taxation Code).*

13 ~~(b)~~

14 (c) ~~The department shall transmit to the State Board of~~  
15 ~~Equalization all collections of use tax and penalty made under this~~  
16 ~~section. section to the State Board of Equalization. The department~~  
17 *also shall collect and transmit to the board specific address data*  
18 *provided by applicants upon application and to which a purchased*  
19 *vehicle will be registered, for proper allocation of use tax*  
20 *collections. The transmitted data shall be subject to the*  
21 *requirements of Section 7056 of the Revenue and Taxation Code.*  
22 *This transmittal shall be made at least monthly, accompanied by*  
23 *a schedule in such form as the form that the department and board*  
24 *may prescribe.*

25 ~~(e)~~

26 (d) *The State Board of Equalization shall reimburse the*  
27 *department for its costs incurred in carrying out the provisions of*  
28 *this section. Such The reimbursement shall be effected under*  
29 *agreement between the agencies, approved by the Department of*  
30 *Finance.*

31 ~~(d)~~

32 (e) ~~In computing any use tax or penalty thereon under the~~  
33 ~~provisions of this section under this section, dollar fractions shall~~  
34 ~~be disregarded in the manner specified in Section 9559 of this~~  
35 ~~code. 9559. Payment of tax and penalty on this basis shall be~~  
36 *deemed full compliance with the requirements of the Sales and*  
37 *Use Tax Law and local transaction and use tax law insofar as they*  
38 *are applicable to the use of vehicles to which this section relates.*

39 (f) *It is the intent of the Legislature that the department and the*  
40 *State Board of Equalization administer this part in a manner that*

1 *ensures that applicable Bradley-Burns uniform local sales taxes*  
2 *and local transaction and use taxes are collected and then remitted*  
3 *to the specific jurisdiction where the vehicle is registered.*

4 SECTION 1. ~~Section 38211 of the Vehicle Code is amended~~  
5 ~~to read:~~

6 ~~38211. (a) The department shall withhold identification of or~~  
7 ~~the transfer of ownership of any vehicle subject to identification~~  
8 ~~under this division until the applicant pays to the department the~~  
9 ~~use tax measured by the sales price of the vehicle as required by~~  
10 ~~the Sales and Use Tax Law, together with penalty, if any, unless~~  
11 ~~the purchaser presents evidence on a form prescribed by the State~~  
12 ~~Board of Equalization that sales tax will be paid by the seller or~~  
13 ~~that use tax has been collected by the seller or that the State Board~~  
14 ~~of Equalization finds that no use tax is due. If the applicant so~~  
15 ~~desires, he or she may pay the use tax and penalty, if any, to the~~  
16 ~~department so as to secure immediate action upon his or her~~  
17 ~~application for identification or transfer of ownership, and~~  
18 ~~thereafter he or she may apply through the Department of Motor~~  
19 ~~Vehicles to the State Board of Equalization under the Sales and~~  
20 ~~Use Tax Law for a refund of the amount paid.~~

21 ~~(b) If applicable, the department shall determine all local use~~  
22 ~~taxes that the applicant is responsible to pay by specific address~~  
23 ~~data provided by the applicant and to which the vehicle shall be~~  
24 ~~registered. The department shall utilize all available tools, including~~  
25 ~~those available through the State Board of Equalization, to~~  
26 ~~determine the correct use tax rates to apply to the applicant.~~

27 ~~(c) The department shall transmit all collections of use tax and~~  
28 ~~penalty made under this section to the State Board of Equalization.~~  
29 ~~The department also shall collect and transmit to the board specific~~  
30 ~~address data provided by applicants upon application and to which~~  
31 ~~a purchased vehicle will be registered, for proper allocation of use~~  
32 ~~tax collections. The transmitted data shall be subject to the~~  
33 ~~requirements of Section 7056 of the Revenue and Taxation Code.~~  
34 ~~This transmittal shall be made at least monthly, accompanied by~~  
35 ~~a schedule in the form that the department and board may prescribe.~~

36 ~~(d) The State Board of Equalization shall reimburse the~~  
37 ~~department for its costs incurred in carrying out the provisions of~~  
38 ~~this section. The reimbursement shall be effected under agreement~~  
39 ~~between the agencies, approved by the Department of Finance.~~

1 (e) ~~In computing any use tax or penalty under this section, dollar~~  
2 ~~fractions shall be disregarded in the manner specified in Section~~  
3 ~~9559. Payment of tax and penalty on this basis shall be deemed~~  
4 ~~full compliance with the requirements of the Sales and Use Tax~~  
5 ~~Law and local transaction and use tax law insofar as they are~~  
6 ~~applicable to the use of vehicles to which this section relates.~~

7 (f) ~~It is the intent of the Legislature that the department and the~~  
8 ~~State Board of Equalization administer this part in a manner that~~  
9 ~~ensures that applicable Bradley-Burns uniform local sales taxes~~  
10 ~~and local transaction and use taxes are collected and then remitted~~  
11 ~~to the specific jurisdiction where the vehicle is registered.~~

12 ~~SEC. 2. Section 6293 of the Revenue and Taxation Code is~~  
13 ~~amended to read:~~

14 ~~6293. (a) Except when the sale is by lease, when a vehicle~~  
15 ~~subject to identification under Division 16.5 (commencing with~~  
16 ~~Section 38000) of the Vehicle Code or a vehicle that qualifies~~  
17 ~~under the permanent trailer identification plate program pursuant~~  
18 ~~to subdivision (a) of Section 5014.1 of the Vehicle Code, is sold~~  
19 ~~at retail by other than a person licensed or certificated pursuant to~~  
20 ~~the Vehicle Code as a manufacturer, remanufacturer, dealer,~~  
21 ~~dismantler, or lessor-retailer, subject to Section 11615.5 of the~~  
22 ~~Vehicle Code, or a person required to hold a seller's permit~~  
23 ~~pursuant to Article 2 (commencing with Section 6066) of Chapter~~  
24 ~~2 by reason of the number, scope, and character of his or her sales~~  
25 ~~of those vehicles, the retailer is not required or authorized to collect~~  
26 ~~the use tax from the purchaser, but the purchaser of the vehicle~~  
27 ~~shall pay the use tax to the Department of Motor Vehicles acting~~  
28 ~~for and on behalf of the board pursuant to Section 38211 of the~~  
29 ~~Vehicle Code.~~

30 (b) ~~If the purchaser makes an application to that department that~~  
31 ~~is not timely, and is subject to penalty because of delinquency in~~  
32 ~~effecting identification or transfer of ownership of the vehicle, he~~  
33 ~~or she then becomes liable also for penalty as specified in Section~~  
34 ~~6591 but no interest shall accrue.~~

35 (c) ~~Application to that department by the purchaser relieves the~~  
36 ~~purchaser of the obligation to file a return with the board under~~  
37 ~~Section 6452.~~

38 (d) ~~If the purchaser does not make application to that~~  
39 ~~department, or does not pay the amount of use tax due, or files a~~  
40 ~~return with the board under Section 6455 that is not timely, interest~~

1 and penalties shall apply with respect to the unpaid amount as  
2 provided in Chapter 5 (commencing with Section 6451).  
3 (e) Use taxes collected by the Department of Motor Vehicles  
4 and transmitted to the board pursuant to Section 38211 of the  
5 Vehicle Code shall be allocated to the jurisdiction where the  
6 purchaser registers the purchased vehicle, by the specific address  
7 data provided to the board by the Department of Motor Vehicles.  
8 The board shall reimburse the Department of Motor Vehicles as  
9 prescribed in subdivision (d) of Section 38211 of the Vehicle Code.

O