

**HB 2638 - DIGEST**

Finds that motor vehicle sales between private parties often involve transactions of motor vehicles where sales or use tax has already been paid.

Finds that requiring the payment of use tax whenever a transfer of ownership for a motor vehicle occurs is multiple taxation on the same product. This act is intended to reduce the use tax burden on sales of motor vehicles between private parties by requiring that the purchase price be used for measure of use tax liability.