

**Bill Summary**  
2<sup>nd</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1243</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>3295</b>
<b>Author:</b>	<b>Sen. Coleman</b>
<b>Date:</b>	<b>01/09/2020</b>

**Bill Analysis**

SB 1243 provides for a sales tax refund for the sale of automobile parts which constitutes core charges received for the purpose of securing a trade-in. The refund only applies to articles attached to a trade-in. Purchasers may apply for the refund up to 1 year after the article was part of the trade-in.

Prepared by: Kalen Taylor