

b.



# Insurance Motor Vehicle Crime Prevention Authority Semiannual Fee Report - July through December

(Licensed Companies and Miscellaneous Organizations)

A report must be filed even if no fee is due.

a. T Code ■ 76100

c. Taxpayer number

d. Filing period

e.

f. Due date

g. Taxpayer name and tax report mailing address

For information about Insurance Tax, call 800-252-1387. Details are also available online at [www.comptroller.texas.gov](http://www.comptroller.texas.gov).

**h. IMPORTANT**

Blacken this box if your mailing address has changed. Show changes beside the preprinted information. → 1.

i.

j.


NOTE: Insurers may recoup this fee from policyholders as authorized by 28 TAC, Section 5.205.

**Who Must File**

All licensed property and casualty insurance companies, including risk retention groups, interinsurance or reciprocal exchanges, mutual associations, Mexican Casualty Companies or Lloyd's plans that are licensed to write any form of motor vehicle insurance in this state as defined in Article 5.01(e), Insurance Code, during the last six months of the year are required to compute and pay the fee.

**For Specific Information for Questions Regarding the Fee**

All requests for information, other than form completion, should be referred to the Motor Vehicle Crime Prevention Authority (MVCPA) at AskMVCPA@txdmv.gov or call 512-465-1485.



Electronic reporting and payment options are available 24 hours a day, 7 days a week. Have this form available when you log on.

[www.comptroller.texas.gov/taxes/file-pay/](http://www.comptroller.texas.gov/taxes/file-pay/)

(Instructions continued on back.)

**CALCULATION**

- 1. Total number of motor vehicle years for policies effective July 1 - Dec. 31 ..... 1.
- 2. Fee rate ..... 2.  4.00
- 3. TOTAL AMOUNT DUE AND PAYABLE (Multiply Item 1 by Item 2) ..... 3.

\*\*\* DO NOT DETACH \*\*\*

Form 25-107 (Rev.6-20/26)



# Insurance Motor Vehicle Crime Prevention Authority Semiannual Fee Report - July through December

4. TOTAL AMOUNT DUE AND PAYABLE (See Item 3.) ..... 4.

Taxpayer name

k.

l.

■ T Code    ■ Taxpayer number    ■ Period

I declare the information in this document and all attachments is true and correct to the best of my knowledge and belief.

Authorized agent  
**sign here** →

Preparer's name (Type or print.)

Daytime phone (Area code & number)      Date

Make the amount in Item 4 payable to STATE COMPTROLLER  
 Mail to COMPTROLLER OF PUBLIC ACCOUNTS  
 P.O. Box 149356  
 Austin, TX 78714-9356

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or phone number listed on this form.

## Instructions for Computing the Motor Vehicle Crime Prevention Authority Semiannual Fee

### When to File

Reports and payments are due semiannually:

- March 1 for the last six months of the previous year
- Aug. 1 for the first six months of the current year

### Refunds

An insurer that seeks either a refund of fees or a determination of the sufficiency of their semiannual payment must notify **the Authority in writing** not later than four years after the date the semiannual payment was made. This includes the amending of a report that would generate a refund. Send refund requests to:

Motor Vehicle Crime Prevention Authority  
c/o Texas Department of Motor Vehicles  
4000 Jackson Avenue  
Austin, TX 78731-6007

### For Assistance with Form Completion

If you have any questions regarding Insurance Tax, contact us at 800-252-1387 or visit our website at [www.comptroller.texas.gov](http://www.comptroller.texas.gov).

### General Instructions

- If any preprinted information is not correct, mark out the item and write in the correct information.
- TYPE OR PRINT.

### Policies Subject to the Fee

Every form of insurance on any automobile, or other vehicle listed below and its operating equipment or necessitated by reason of the liability imposed by law for damages arising out of the ownership, operation, maintenance or use in this state of the following:

- |                  |                              |                                 |
|------------------|------------------------------|---------------------------------|
| • any automobile | • tractor                    | • auticycle                     |
| • motorcycle     | • traction engine            | • any vehicle trailer, or       |
| • motorbicycle   | • any self-propelled vehicle | semi-trailer pulled or towed by |
| • truck          | • truck-tractor              | a motor vehicle                 |

The following are **excluded** from consideration for the fee:

- every motor vehicle running only on fixed rails or tracks
- policies providing mechanical breakdown coverage
- garage liability policies
- nonresident policies
- policies providing only non-ownership or hired auto coverages

### Calculating Motor Vehicle Years

"Motor vehicle years of insurance" means the total number of years or portions of years during which a motor vehicle is covered by insurance consistent with 43 TAC 57.48. The fee is equal to the number of motor vehicle years of insurance multiplied by \$4.

Each insurer, in calculating the fees established by Transportation Code, §1006.153, shall comply with the following guidelines:

- (1) The statutory fee of \$4 is payable on each motor vehicle for which the insurer provides insurance coverage during the calendar year regardless of the number of policy renewals;
- (2) When more than one insurer provides coverage for a motor vehicle during the calendar year, each insurer shall pay the statutory fee for that vehicle;

In the calculation of motor vehicle years, the following items should be noted:

- **Policy cancellations** for any reason have no effect on the fee amount due for the vehicles covered by such policies. Once a policy is delivered, issued for delivery or renewed during each semiannual period, the fee accrues. If a policy is written and later cancelled, the MVCPA fee would be due. A cancellation of an insurance policy for which no insurance coverage was provided results in no MVCPA fee due because there are no motor vehicle years of insurance for that policy.
- **Endorsements deleting vehicles** are treated in the same manner as a cancellation. If a vehicle is removed from a policy by endorsement, the full MVCPA fee is still due.
- **Endorsements adding vehicles** accrue "motor vehicle years" in the year of the endorsement.
- **Vehicles substituted** on existing policies by endorsement, if substituted concurrently, are subject to an additional fee.
- **Policies delivered, issued for delivery or renewed** with an effective period that extends into the next period or year will be counted 100% in the period or year of issue.