

1-1 By: Campbell S.B. No. 833
 1-2 (In the Senate - Filed February 26, 2021; March 11, 2021,
 1-3 read first time and referred to Committee on Finance;
 1-4 April 8, 2021, reported favorably by the following vote: Yeas 15,
 1-5 Nays 0; April 8, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Lucio	X			
1-9 Bettencourt	X			
1-10 Buckingham	X			
1-11 Campbell	X			
1-12 Creighton	X			
1-13 Hancock	X			
1-14 Huffman	X			
1-15 Kolkhorst	X			
1-16 Nichols	X			
1-17 Perry	X			
1-18 Schwertner	X			
1-19 Taylor	X			
1-20 West	X			
1-21 Whitmire	X			

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to a sales tax refund for sales tax overpayments by certain
 1-26 oil or gas severance taxpayers.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Subchapter I, Chapter 151, Tax Code, is amended
 1-29 by adding Section 151.4305 to read as follows:

1-30 Sec. 151.4305. TAX REFUNDS FOR OIL OR GAS SEVERANCE
 1-31 TAXPAYERS. (a) Notwithstanding Section 111.104(b), a person who
 1-32 files a report under Section 201.203, 201.2035, 202.201, or 202.202
 1-33 and who does not hold a permit under this chapter may obtain a
 1-34 refund for taxes paid under this chapter in error to a person who
 1-35 holds a permit under this chapter by filing a claim for refund with
 1-36 the comptroller within the limitation period specified by
 1-37 Subchapter D, Chapter 111.

1-38 (b) The comptroller by rule may provide additional
 1-39 procedures for claiming a refund under this section.

1-40 SECTION 2. The change in law made by this Act does not
 1-41 affect tax liability accruing before the effective date of this
 1-42 Act. That liability continues in effect as if this Act had not been
 1-43 enacted, and the former law is continued in effect for the
 1-44 collection of taxes due and for civil and criminal enforcement of
 1-45 the liability for those taxes.

1-46 SECTION 3. This Act takes effect September 1, 2021.

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