

By: Herrero

H.B. No. 4826

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the use of certain tax-exempt compressed natural gas  
3 and liquefied natural gas refueling facilities under certain  
4 circumstances.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 162.356(b), Tax Code, is amended to read  
7 as follows:

8 (b) The exemption provided by Subsection (a)(11) does not  
9 apply to compressed natural gas or liquefied natural gas delivered  
10 into the fuel supply tank of a motor vehicle from a refueling  
11 facility accessible to motor vehicles other than:

12 (1) motor vehicles [~~those~~] described by Subsection  
13 (a)(11)(A); or

14 (2) motor vehicles exempt from the tax imposed by this  
15 subchapter under another provision of Subsection (a), if use of the  
16 refueling facility by those vehicles is limited to emergencies and  
17 other exigent circumstances as provided by an interlocal agreement  
18 under Chapter 791, Government Code.

19 SECTION 2. This Act takes effect immediately if it receives  
20 a vote of two-thirds of all the members elected to each house, as  
21 provided by Section 39, Article III, Texas Constitution. If this  
22 Act does not receive the vote necessary for immediate effect, this  
23 Act takes effect September 1, 2023.