

By: Miller

H.B. No. 576

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the application of the gasoline tax to gasoline sold to
3 volunteer fire departments.

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

5 SECTION 1. Section 153.104, Tax Code, is amended to read as
6 follows:

7 Sec. 153.104. EXCEPTIONS. The tax imposed by this
8 subchapter does not apply to gasoline:

9 (1) brought into this state in the fuel supply tank of
10 a motor vehicle operated by a person not required to be permitted as
11 an interstate trucker;

12 (2) delivered by a permitted distributor to a common
13 or contract carrier, oceangoing vessel (including ship, tanker, or
14 boat), or a barge for export from this state if the gasoline is
15 moved forthwith outside the state;

16 (3) sold by a permitted distributor to another
17 permitted distributor;

18 (4) sold to the federal government for its exclusive
19 use;

20 (5) delivered by a permitted distributor into a
21 storage facility of a permitted aviation fuel dealer from which
22 gasoline will be delivered solely into the fuel supply tanks of
23 aircraft or aircraft servicing equipment;

24 (6) sold by one aviation fuel dealer to another

1 aviation fuel dealer who will deliver the aviation fuel exclusively
2 into the fuel supply tanks of aircraft or aircraft servicing
3 equipment;

4 (7) sold to a public school district in this state for
5 its exclusive use; [~~or~~]

6 (8) sold to a commercial transportation company that
7 provides public school transportation services to a school district
8 under Section 34.008, Education Code, and used by the company
9 exclusively to provide those services; or

10 (9) sold to a volunteer fire department for its
11 exclusive use.

12 SECTION 2. Section 153.119, Tax Code, is amended by adding
13 Subsection (a-1) to read as follows:

14 (a-1) A volunteer fire department that has paid the tax
15 imposed under this chapter on gasoline used exclusively by the
16 department is entitled to reimbursement of the amount of the tax
17 paid in the same manner and subject to the same procedures as other
18 exempted users.

19 SECTION 3. (a) This Act takes effect September 1, 2003, and
20 applies to the sale of gasoline on or after that date.

21 (b) The change in law made by this Act does not affect taxes
22 imposed before the effective date of this Act, and the law in effect
23 before the effective date of this Act is continued in effect for
24 purposes of the liability for and collection of those taxes.