

By: Solomons

H.C.R. No. 301

HOUSE CONCURRENT RESOLUTION

1 WHEREAS, House Bill No. 2425 has been adopted by the house of  
2 representatives and the senate and is being prepared for  
3 enrollment; and

4 WHEREAS, The bill contains technical errors that should be  
5 corrected; now, therefore, be it

6 RESOLVED, by the 78th Legislature of the State of Texas, That  
7 the enrolling clerk of the house of representatives be instructed  
8 to correct House Bill No. 2425 by adding a new appropriately  
9 numbered section to read as follows and renumbering subsequent  
10 sections accordingly:

11 SECTION \_\_\_\_\_. (a) Subchapter L, Chapter 151, Tax Code, is  
12 amended by adding Section 151.715 to read as follows:

13 Sec. 151.715. COLLECTION ON EXEMPT ITEMS OR OVERCHARGING.

14 (a) A person is subject to a civil penalty of \$1,000 if the person  
15 continues to collect tax on an exempt item or to overcharge tax on a  
16 taxable item after receiving two written notices from the  
17 comptroller in relation to those actions. The person is subject to  
18 the civil penalty regardless of whether the person remits the  
19 collected tax to the comptroller.

20 (b) Each violation of Subsection (a) is subject to a  
21 separate civil penalty.

22 (b) This section takes effect September 1, 2003, and applies  
23 to a violation that occurs on or after that date, regardless of when  
24 the comptroller provided the written notices required by Section

1 151.715(a), Tax Code, as added by this section. A violation that  
2 occurs before the effective date of this section is governed by the  
3 law in effect on the date the violation occurred, and that law is  
4 continued in effect for that purpose.