

By: Burnam

H.B. No. 28

A BILL TO BE ENTITLED

AN ACT

relating to the imposition of a tax on mercury emissions and to the use of the proceeds to fund education; providing penalties.

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

SECTION 1. Subtitle E, Title 2, Tax Code, is amended by adding Chapter 165 to read as follows:

CHAPTER 165. TAX ON MERCURY EMISSIONS

SUBCHAPTER A. GENERAL PROVISIONS

Sec. 165.001. DEFINITION. In this chapter, "facility" has the meaning assigned by Section 382.003, Health and Safety Code.

[Sections 165.002-165.020 reserved for expansion]

SUBCHAPTER B. IMPOSITION AND COLLECTION OF TAX

Sec. 165.021. TAX IMPOSED. A tax is imposed on each facility in this state that emits mercury through stack or fugitive releases.

Sec. 165.022. RATE OF TAX. The rate of the tax imposed by this chapter is \$1,000 for each pound of mercury emitted by the facility through stack or fugitive releases.

Sec. 165.023. PAYMENT OF TAX. On or before the 25th day of each month, the owner or operator of each facility on which a tax is imposed by this chapter shall send to the comptroller the amount of tax due under this chapter for the preceding month.

Sec. 165.024. REPORTS. On or before the 25th day of each month, the owner or operator of each facility on which a tax is

1 imposed by this chapter shall file with the comptroller a report
2 stating:

3 (1) the number of pounds of mercury emitted by the
4 facility through stack and fugitive releases during the preceding
5 month; and

6 (2) any other information required by the comptroller.

7 Sec. 165.025. RECORDS. The owner or operator of each
8 facility on which a tax is imposed by this chapter shall keep a
9 complete record of:

10 (1) the number of pounds of mercury emitted by the
11 facility through stack and fugitive releases during the preceding
12 month; and

13 (2) any other information required by the comptroller.

14 [Sections 165.026-165.050 reserved for expansion]

15 SUBCHAPTER C. PENALTIES AND OFFENSES

16 Sec. 165.051. INTEREST ON DELINQUENT TAX. A tax imposed by
17 this chapter that is delinquent draws interest as provided by
18 Section 111.060.

19 Sec. 165.052. PENALTY. (a) The owner or operator of each
20 facility on which a tax is imposed by this chapter who fails to file
21 a report as required by this chapter or does not pay the tax when it
22 is due forfeits to the state a penalty of 12 percent of the amount of
23 tax delinquent.

24 (b) If a report required by this chapter is not filed or a
25 tax imposed by this chapter is not paid on or before the 30th day
26 after the date it is due, the owner or operator of the facility on
27 which the tax is imposed forfeits to the state a penalty of an

1 additional 12 percent of the amount of tax delinquent.

2 (c) The minimum penalty under this section is \$1.

3 Sec. 165.053. CRIMINAL PENALTY. (a) A person who violates
4 this chapter commits an offense.

5 (b) An offense under this section is a Class C misdemeanor.

6 [Sections 165.054-165.070 reserved for expansion]

7 SUBCHAPTER D. ALLOCATION AND USE

8 Sec. 165.071. ALLOCATION OF TAX REVENUE. All of the revenue
9 from the tax imposed by this chapter shall be deposited to the
10 credit of the foundation school fund.

11 SECTION 2. This Act takes effect September 1, 2006.