

By: Burnam

H.B. No. 30

A BILL TO BE ENTITLED

AN ACT

relating to the imposition of a tax on carcinogenic, developmental, and reproductive toxicants 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 CARCINOGENIC, DEVELOPMENTAL, AND REPRODUCTIVE TOXICANTS

SUBCHAPTER A. GENERAL PROVISIONS

Sec. 165.001. DEFINITIONS. In this chapter:

(1) "Carcinogenic toxicant" means a chemical determined by a nationally recognized authority, such as the United States Environmental Protection Agency, the United State Food and Drug Administration, the National Center for Disease Control, the International Agency for Research on Cancer, or the National Toxicology Program, to be cancer causing in humans or animals. The term includes:

(A) acetaldehyde;

(B) benzene;

(C) 1,3 butadiene;

(D) chloroform;

(E) chloroethane;

(F) dichloromethane;

- 1           (G) formaldehyde;
- 2           (H) naphthalene;
- 3           (I) tetrachloroethylene; and
- 4           (J) trichloroethylene.

5           (2) "Developmental toxicant" means a chemical  
6 determined by a nationally recognized authority, such as the United  
7 States Environmental Protection Agency, the United State Food and  
8 Drug Administration, the National Center for Disease Control, or  
9 the National Toxicology Program, to be an agent that impairs  
10 embryonic development in humans or animals. The term includes:

- 11           (A) arsenic compounds;
- 12           (B) benzene;
- 13           (C) bromomethane;
- 14           (D) carbon disulfide;
- 15           (E) chloromethane;
- 16           (F) lead;
- 17           (G) lead compounds;
- 18           (H) 2-methoxyethanol;
- 19           (I) n-methyl-2-pyrrolidone; and
- 20           (J) toluene.

21           (3) "Reproductive toxicant" means a chemical  
22 determined by a nationally recognized authority, such as the United  
23 States Environmental Protection Agency, the United State Food and  
24 Drug Administration, the National Center for Disease Control, or  
25 the National Toxicology Program, to be an agent that impairs  
26 reproductive abilities in humans or animals. The term includes:

- 27           (A) benzene;

- 1           (B) cadmium compounds
- 2           (C) carbon disulphide;
- 3           (D) 1,2-dibromoethane
- 4           (E) epichlorohydrin;
- 5           (F) 2-ethoxyethanol;
- 6           (G) ethylene oxide;
- 7           (H) lead;
- 8           (I) lead compounds; and
- 9           (J) 2-methoxyethanol.

10           [Sections 165.002-165.020 reserved for expansion]

11           SUBCHAPTER B. IMPOSITION AND COLLECTION OF TAX

12           Sec. 165.021. TAX IMPOSED. A tax is imposed on each person  
13 in this state that releases a carcinogenic, developmental, or  
14 reproductive toxicant through a stack or fugitive air emission or  
15 through an on-site surface water discharge.

16           Sec. 165.022. RATE OF TAX. (a) The rate of the tax imposed  
17 by this chapter is \$100 for each pound of carcinogenic,  
18 developmental, and reproductive toxicants released through stack  
19 or fugitive air emissions or through on-site surface water  
20 discharges.

21           (b) A toxicant included in more than one category may not be  
22 counted more than once for purposes of computing the total pounds of  
23 toxicants released.

24           Sec. 165.023. PAYMENT OF TAX. On or before the 25th day of  
25 each month, each person on whom a tax is imposed by this chapter  
26 shall send to the comptroller the amount of tax due under this  
27 chapter for the preceding month.

1       Sec. 165.024. REPORTS. On or before the 25th day of each  
2 month, each person on whom a tax is imposed by this chapter shall  
3 file with the comptroller a report stating:

4           (1) the number of pounds of carcinogenic,  
5 developmental, and reproductive toxicants released through stack  
6 or fugitive air emissions or through on-site surface water  
7 discharges during the preceding month; and

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

9       Sec. 165.025. RECORDS. Each person on whom a tax is imposed  
10 by this chapter shall keep a complete record of:

11           (1) the number of pounds of carcinogenic,  
12 developmental, and reproductive toxicants released through stack  
13 or fugitive air emissions or through on-site surface water  
14 discharges during the preceding month; and

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

16       [Sections 165.026-165.050 reserved for expansion]

17           SUBCHAPTER C. PENALTIES AND OFFENSES

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

21       Sec. 165.052. PENALTY. (a) A person on whom a tax is  
22 imposed by this chapter who fails to file a report as required by  
23 this chapter or does not pay the tax when it is due forfeits to the  
24 state a penalty of 12 percent of the amount of tax delinquent.

25           (b) If a report required by this chapter is not filed or a  
26 tax imposed by this chapter is not paid on or before the 30th day  
27 after the date it is due, the person on whom the tax is imposed

1 forfeits to the state a penalty of an additional 12 percent of the  
2 amount of tax delinquent.

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

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

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

7 [Sections 165.054-165.070 reserved for expansion]

8 SUBCHAPTER D. ALLOCATION AND USE

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

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