

Amend Floor Amendment No. 1 to **CSHB 2161** by adding the appropriate numbered section to read as follows and renumber subsequent sections accordingly:

SECTION _____. Section 201.102, Tax Code, is amended to read as follows:

Sec. 201.102. CASH SALES. If gas is sold for cash only, the tax shall be computed on the producer's gross cash receipts. Payments from a purchaser of gas to a producer for the purpose of reimbursing the producer for taxes due under this chapter are not part of the gross cash receipts [~~unless the reimbursement amount for taxes due under this chapter is separately stated in the sales contract~~].

SECTION _____. The changes made by this article to Section 201.102, Tax Code, apply to a refund claim or a determination under Chapter 111, Tax Code, for which the comptroller has not issued a final order or decision on or before the effective date of this article without regard to whether the taxes that are the subject of the refund claim or determination are due before, on, or after the effective date of this article.