

Amend CSHB 2233 as follows:

(1) Add the following appropriately numbered SECTION to the bill and renumber subsequent SECTIONS of the bill accordingly:

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

Sec. 151.715. COLLECTION OF AMOUNTS IN EXCESS OF TAX IMPOSED; CIVIL PENALTY. (a) A person may not collect as a tax imposed by this chapter:

(1) any amount that exceeds the tax actually imposed by this chapter on the sale of a taxable item; or

(2) any amount on the sale of an item that is exempt from the tax imposed by this chapter.

(b) The comptroller shall send a written notice to a person who violates Subsection (a) that directs the person to cease collecting amounts described by that subsection. If, after the person receives two written notices from the comptroller, the person continues collecting an amount described by that subsection, the person shall pay a penalty of \$1,000 for each sale on which the person collects an amount described by that subsection.

(c) The penalty provided by this section is assessed without regard to whether the person against whom the penalty is assessed remits to the comptroller the excess amounts collected.

(b) Section 151.715, Tax Code, as added by this section, applies only to the sale of an item that occurs on or after the effective date of this section. The sale of an item that occurs before the effective date of this section is governed by the law in effect on the date the sale occurred, and the former law is continued in effect for that purpose.

(2) On page 20, line 24, strike "and".

(3) On page 20, line 26, between "Code" and the period, insert the following:

; and

(3) Section 151.715, Tax Code