

By: Pitts

H.C.R. No. 243

CONCURRENT RESOLUTION

1 WHEREAS, Senate Bill No. 1863 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 79th Legislature of the State of Texas, That
7 the enrolling clerk of the senate be instructed to make the
8 following correction:

9 Add the following appropriately numbered articles to the bill
10 and renumber the subsequent articles of the bill accordingly:

11 ARTICLE ____ . UNCLAIMED PROPERTY

12 SECTION __.01. Subchapter H, Chapter 74, Property Code, is
13 amended by adding Section 74.7085 to read as follows:

14 Sec. 74.7085. HEARING. (a) If, after an examination of
15 records under Section 74.702, the comptroller determines that a
16 person holds unclaimed property that should have been delivered to
17 the comptroller as provided by this chapter, the person may
18 petition the comptroller for a hearing on that determination and on
19 the imposition of any interest or penalty resulting from that
20 determination.

21 (b) A person must file a petition for a hearing with the
22 comptroller under this section not later than the 30th day after the
23 date the determination is made. If a petition for a hearing is not
24 filed before the expiration of the period provided by this

1 subsection, the determination is final on the expiration of that
2 period.

3 (c) At the time a person files a petition for a hearing under
4 Subsection (b), the person must pay to the comptroller a hearing fee
5 in the amount of \$50, which shall be used by the comptroller for the
6 purpose of administering hearings under this section.

7 SECTION __.02. Subchapter A, Chapter 74, Property Code, is
8 amended by adding Section 74.002 to read as follows:

9 Sec. 74.002. SINGLE BUSINESS ENTERPRISE DOCTRINE
10 INAPPLICABLE. The single business enterprise doctrine does not
11 apply to this chapter.

12 SECTION __.03. The change in law made by Section 74.7085,
13 Property Code, as added by this article, applies only to a
14 determination by the comptroller made on or after the effective
15 date of this Act. A determination by the comptroller made before
16 the effective date of this Act is governed by the law in effect on
17 the date the determination was made, and the former law is continued
18 in effect for that purpose.

19 SECTION __.04. Section 74.002, Property Code, as added by
20 this article, is intended only to clarify existing law with respect
21 to Chapter 74, Property Code.

22 ARTICLE __. COLLECTION OF MOTOR FUEL TAXES

23 SECTION __.01. Section 162.227, Tax Code, is amended by
24 adding Subsections (c-1) and (c-2) to read as follows:

25 (c-1) A license holder may take a credit on a return for the
26 period in which the purchase occurred, and a person who does not
27 hold a license may file a refund claim with the comptroller, if the

1 license holder or person paid tax on diesel fuel and the diesel fuel
2 is used in this state:

3 (1) as a feedstock or other component in the further
4 manufacturing of tangible personal property for resale not as a
5 motor fuel; or

6 (2) in the original production of oil or gas or to
7 increase the production of oil or gas.

8 (c-2) A person who does not hold a license under this
9 subchapter may file a refund claim with the comptroller if the
10 person paid tax on kerosene and used or consumed the kerosene in
11 this state in manufacturing or as a component part of a product that
12 is not a motor fuel.