

By: Pitts

H.C.R. No. 250

HOUSE 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 \_\_\_\_\_. COLLECTION OF MOTOR FUEL TAXES

12 SECTION \_\_.01. Section 162.227, Tax Code, is amended by  
13 adding Subsection (c-1) to read as follows:

14 (c-1) A license holder may take a credit on a return for the  
15 period in which the purchase occurred, and a person who does not  
16 hold a license may file a refund claim with the comptroller, if the  
17 license holder or person paid tax on diesel fuel and the diesel fuel  
18 is used in this state:

19 (1) as a feedstock or other component in the further  
20 manufacturing of tangible personal property for resale not as a  
21 motor fuel; or

22 (2) in the original production of oil or gas or to  
23 increase the production of oil or gas.