

Amend CSHB 3928 by adding the following SECTION and renumbering subsequent SECTIONS accordingly:

SECTION _____. Subchapter H, Chapter 171, Tax Code, is amended by adding Section 171.356 to read as follows:

Sec. 171.356. BILLING OR INVOICING THE TAX AS A FEE, CHARGE, REIMBURSEMENT, OR OTHER ITEM. Any person who includes in a bill or invoice a fee, charge, reimbursement, or other item and represents in the bill or invoice that the fee, charge, reimbursement, or other item is for the purpose of full or partial payment or reimbursement of the tax under this chapter:

(1) holds the entire amount of the fee, charge, reimbursement, or other item collected in trust for the benefit of the state; and

(2) is liable to the state for the entire amount of the fee, charge, reimbursement, or other item collected plus any accrued penalties and interest on the amount collected.

(3) the remission of the amount collected from a third party buyer hereunder shall be deemed to be a voluntary payment of tax by the third party buyer, and shall be in addition to the amount otherwise owed and payable by the seller under this chapter.