

Amend SB 1886 (house committee printing) as follows:

(1) In the recital to SECTION 7 of the bill (page 4, line 2-3), strike "Subdivisions (9), (19), (20), (29), (31), (42), (43), and (55), Section 162.001, Tax Code are amended" and substitute "Section 162.001, Tax Code, is amended by amending Subdivisions (9), (19), (20), (29), (31), (42), (43), and (55), and adding Subdivisions (15-a) and (24-a)".

(2) In SECTION 7 of the bill, after amended Subdivision (9), Section 162.001, Tax Code (page 4, between lines 13 and 14), insert the following:

(15-a) "Commercial end user" means a person who purchases from a licensed distributor motor fuel on which the taxes imposed by this chapter have been paid and who uses the motor fuel exclusively in the person's business.

(3) In SECTION 7 of the bill, after amended Subdivision (20), Section 162.001, Tax Code (page 4, after line 27), insert the following:

(24-a) "Fuel access card" means a card provided to a commercial end user by a licensed distributor that enables the commercial end user to acquire motor fuel from facilities affiliated with the licensed distributor, but only if the credit risk for any purchases is borne by the licensed distributor who provided the fuel access card.

(4) Add the following appropriately numbered SECTION to read as follows and renumber subsequent SECTIONS accordingly:

SECTION \_\_\_\_\_. Section 162.126, Tax Code, is amended by adding Subsections (h) and (i) to read as follows:

(h) Subsection (e) does not apply to a transaction for which payment is made through the use of a fuel access card by a commercial end user.

(i) A licensed supplier may not take a credit under the circumstances described by Subsection (a).