

By: Chisum

H.B. No. 1015

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the electronic payment of certain taxes and the  
3 electronic filing of certain reports.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 111.0625, Tax Code, is amended to read as  
6 follows:

7 Sec. 111.0625. ELECTRONIC TRANSFER OF CERTAIN PAYMENTS.

8 (a) Except as provided by Subsections (b) and (c), the [The]  
9 comptroller by rule shall require a taxpayer who paid \$100,000 or  
10 more during the preceding fiscal year in a category of payments  
11 required under this title to transfer payments in that category by  
12 means of electronic funds transfer in accordance with Section  
13 404.095, Government Code, if the comptroller reasonably  
14 anticipates the person will pay at least that amount during the  
15 current fiscal year.

16 (b) The comptroller by rule shall require a taxpayer who  
17 paid \$10,000 or more during the preceding fiscal year in the  
18 category of payments described by this subsection to transfer  
19 payments in that category by means of electronic funds transfer in  
20 accordance with Section 404.095, Government Code, if the  
21 comptroller reasonably anticipates the person will pay at least  
22 that amount during the current fiscal year. This subsection applies  
23 only to:

24 (1) state and local sales and use taxes;

- 1           (2) direct payment sales taxes;  
2           (3) gas severance taxes;  
3           (4) oil severance taxes;  
4           (5) franchise taxes;  
5           (6) gasoline taxes;  
6           (7) diesel fuel taxes;  
7           (8) hotel occupancy taxes;  
8           (9) insurance premium taxes;  
9           (10) mixed beverage gross receipts taxes;  
10          (11) motor vehicle rental taxes; and  
11          (12) telecommunications infrastructure fund  
12 assessments.

13           (c) Notwithstanding Subsection (b), if the comptroller  
14 determines that the action is necessary to protect the state's  
15 interest or the interests of taxpayers, the comptroller by rule  
16 may:

- 17           (1) apply the requirements of Subsection (b) to a  
18 category of payments not listed in Subsection (b); or  
19           (2) remove the requirements of Subsection (b) from a  
20 category of payments listed in Subsection (b).

21           (d) A rule adopted under Subsection (b) or (c) must provide  
22 for a waiver from the requirements of that subsection for a taxpayer  
23 who cannot comply because of hardship, impracticality, or other  
24 reason.

25           (e) The comptroller by rule may specify the types of  
26 electronic funds transfers a person must use to comply with this  
27 section. The rule may require a taxpayer to use different types of

1 transfers for different payment amounts.

2 SECTION 2. Section 111.0626(a), Tax Code, is amended to  
3 read as follows:

4 (a) The comptroller by rule shall require electronic filing  
5 of a report by [~~required under Chapter 151, 201, or 202, or an~~  
6 ~~international fuel tax agreement, for~~] a taxpayer who is [~~also~~  
7 required under Section 111.0625 to transfer payments by electronic  
8 funds transfer.

9 SECTION 3. This Act takes effect January 1, 2008.