

By: Ritter

H.B. No. 1618

A BILL TO BE ENTITLED

1 AN ACT

2 relating to a credit or refund for diesel fuel taxes paid on diesel
3 fuel used in this state by certain oil field well service equipment.

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

5 SECTION 1. Section 162.227, Tax Code, is amended by adding
6 Subsection (c-1) to read as follows:

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

10 (1) the license holder or person paid tax on diesel
11 fuel;

12 (2) the diesel fuel is used in this state by oil field
13 well service equipment; and

14 (3) the person who purchased the diesel fuel has
15 received or is eligible to receive a federal diesel fuel tax refund
16 under the Internal Revenue Code of 1986 for the diesel fuel used by
17 the oil field well service equipment.

18 SECTION 2. This Act takes effect September 1, 2007.