

By: Otto

H.B. No. 3137

A BILL TO BE ENTITLED

1 AN ACT

2 relating to including in a bill or invoice an item represented to be  
3 for the full or partial payment of a state tax.

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

5 SECTION 1. Section 111.016, Tax Code, is amended by adding  
6 Subsection (a-1) to read as follows:

7 (a-1) Any person who includes in a bill or invoice a fee,  
8 charge, reimbursement, or other item and represents in the bill or  
9 invoice that the fee, charge, reimbursement, or other item is for  
10 the purpose of full or partial payment of a state tax that applies  
11 to the person:

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

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

18 SECTION 2. The change in law made by this Act does not  
19 affect taxes imposed before the effective date of this Act, and the  
20 law in effect before the effective date of this Act is continued in  
21 effect for purposes of the liability for and collection of those  
22 taxes.

23 SECTION 3. This Act takes effect immediately if it receives  
24 a vote of two-thirds of all the members elected to each house, as

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1 provided by Section 39, Article III, Texas Constitution. If this  
2 Act does not receive the vote necessary for immediate effect, this  
3 Act takes effect September 1, 2007.