

By: Janek

S.B. No. 377

A BILL TO BE ENTITLED

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AN ACT

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

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

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

Sec. 111.0625. ELECTRONIC TRANSFER OF CERTAIN PAYMENTS.

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

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

(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, Tax Code, is amended by adding  
3 Subsection (b-1) to read as follows:

4 (b-1) The comptroller may adopt rules requiring electronic  
5 filing of a report by a taxpayer for any tax without regard to the  
6 amount of the tax due.

7 SECTION 3. This Act takes effect immediately if it receives  
8 a vote of two-thirds of all the members elected to each house, as  
9 provided by Section 39, Article III, Texas Constitution. If this  
10 Act does not receive the vote necessary for immediate effect, this  
11 Act takes effect September 1, 2007.