

By: Janek

S.B. No. 377

Substitute the following for S.B. No. 377:

By: Otto

C.S.S.B. No. 377

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

4 (b-1) Notwithstanding any other law, the comptroller by
5 rule may require a taxpayer who paid \$50,000 or more during the
6 preceding fiscal year to file reports electronically during the
7 current fiscal year. A taxpayer filing a report electronically may
8 use software provided by the comptroller or commercially available
9 software that satisfies requirements prescribed by the
10 comptroller.

11 SECTION 3. (a) Section 2 of this Act takes effect September
12 1, 2008.

13 (b) Except as provided by Subsection (a) of this section,
14 this Act takes effect immediately if it receives a vote of
15 two-thirds of all the members elected to each house, as provided by
16 Section 39, Article III, Texas Constitution. If this Act does not
17 receive the vote necessary for immediate effect, this Act takes
18 effect September 1, 2007.