

1-1 By: Janek S.B. No. 377  
1-2 (In the Senate - Filed January 30, 2007; February 21, 2007,  
1-3 read first time and referred to Committee on Finance;  
1-4 April 30, 2007, reported adversely, with favorable Committee  
1-5 Substitute by the following vote: Yeas 12, Nays 0; April 30, 2007,  
1-6 sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 377 By: Williams

1-8 A BILL TO BE ENTITLED  
1-9 AN ACT

1-10 relating to the electronic payment of certain taxes and the  
1-11 electronic filing of certain reports.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Section 111.0625, Tax Code, is amended to read as  
1-14 follows:

1-15 Sec. 111.0625. ELECTRONIC TRANSFER OF CERTAIN PAYMENTS.

1-16 (a) Except as provided by Subsections (b) and (c), the [The]  
1-17 comptroller by rule shall require a taxpayer who paid \$100,000 or  
1-18 more during the preceding fiscal year in a category of payments  
1-19 required under this title to transfer payments in that category by  
1-20 means of electronic funds transfer in accordance with Section  
1-21 404.095, Government Code, if the comptroller reasonably  
1-22 anticipates the person will pay at least that amount during the  
1-23 current fiscal year.

1-24 (b) The comptroller by rule shall require a taxpayer who  
1-25 paid \$10,000 or more during the preceding fiscal year in the  
1-26 category of payments described by this subsection to transfer  
1-27 payments in that category by means of electronic funds transfer in  
1-28 accordance with Section 404.095, Government Code, if the  
1-29 comptroller reasonably anticipates the person will pay at least  
1-30 that amount during the current fiscal year. This subsection  
1-31 applies only to:

1-32 (1) state and local sales and use taxes;  
1-33 (2) direct payment sales taxes;  
1-34 (3) gas severance taxes;  
1-35 (4) oil severance taxes;  
1-36 (5) franchise taxes;  
1-37 (6) gasoline taxes;  
1-38 (7) diesel fuel taxes;  
1-39 (8) hotel occupancy taxes;  
1-40 (9) insurance premium taxes;  
1-41 (10) mixed beverage gross receipts taxes;  
1-42 (11) motor vehicle rental taxes; and  
1-43 (12) telecommunications infrastructure fund  
1-44 assessments.

1-45 (c) Notwithstanding Subsection (b), if the comptroller  
1-46 determines that the action is necessary to protect the state's  
1-47 interest or the interests of taxpayers, the comptroller by rule  
1-48 may:

1-49 (1) apply the requirements of Subsection (b) to a  
1-50 category of payments not listed in Subsection (b); or

1-51 (2) remove the requirements of Subsection (b) from a  
1-52 category of payments listed in Subsection (b).

1-53 (d) A rule adopted under Subsection (b) or (c) must provide  
1-54 for a waiver from the requirements of that subsection for a taxpayer  
1-55 who cannot comply because of hardship, impracticality, or other  
1-56 reason.

1-57 (e) The comptroller by rule may specify the types of  
1-58 electronic funds transfers a person must use to comply with this  
1-59 section. The rule may require a taxpayer to use different types of  
1-60 transfers for different payment amounts.

1-61 SECTION 2. Section 111.0626, Tax Code, is amended by adding  
1-62 Subsection (b-1) to read as follows:

1-63 (b-1) The comptroller may adopt rules requiring electronic

2-1 filing of a report by a taxpayer for any tax without regard to the  
2-2 amount of the tax due.

2-3 SECTION 3. This Act takes effect immediately if it receives  
2-4 a vote of two-thirds of all the members elected to each house, as  
2-5 provided by Section 39, Article III, Texas Constitution. If this  
2-6 Act does not receive the vote necessary for immediate effect, this  
2-7 Act takes effect September 1, 2007.

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