

Amend CSHB 300 by adding the following appropriately numbered ARTICLE and renumbering subsequent ARTICLES accordingly:

ARTICLE _____. MOTOR FUEL TAX REBATE

SECTION _____.01. Chapter 162, Tax Code, is amended by adding Subchapter G to read as follows:

SUBCHAPTER G. REBATE OF TAXES

Sec. 162.601. ENTITLEMENT TO REBATE. A person is entitled to a rebate in the amount and under the conditions provided by this subchapter for motor fuel taxes imposed under this chapter on motor fuel purchased in this state and used to propel a motor vehicle on a toll road in this state during a calendar year.

Sec. 162.602. ELIGIBILITY. A person is eligible for a rebate under this subchapter only with respect to a motor vehicle that was registered in this state in the person's name for all or part of the calendar year for which the rebate is claimed.

Sec. 162.603. AMOUNT. The amount of the rebate under this subchapter is determined according to the following formula:

$$\underline{RA = (TRM/MPG) \times RPG}$$

where:

"RA" is the rebate amount;

"TRM" is the number of toll road miles over which a motor vehicle was propelled using motor fuel during the part of the year the motor vehicle was registered in this state in the name of the person applying for a rebate;

"MPG" is the average number of miles the motor vehicle is propelled on a toll road per gallon of motor fuel, determined in accordance with rules adopted under Section 162.607(2); and

"RPG" is the rate of the tax imposed under this chapter on each gallon or fractional part of each gallon of motor fuel purchased in this state and used to propel the motor vehicle on a toll road.

Sec. 162.604. APPLICATION FOR REBATE. (a) A person must apply for a rebate under this subchapter not later than March 1 of the year following the calendar year for which the person is claiming the rebate.

(b) An application must be in the form and manner specified by the comptroller and include the following information:

(1) the number of miles the person's motor vehicle was propelled on a toll road during the previous year, determined using the methodology prescribed by the comptroller as required by Section 162.607;

(2) the type of motor vehicle with respect to which the applicant is claiming the rebate;

(3) proof that the motor vehicle was registered in the applicant's name in this state for all or part of the calendar year for which the rebate is claimed;

(4) the type of motor fuel used to propel the motor vehicle; and

(5) any other information the comptroller determines necessary to administer this subchapter.

Sec. 162.605. VERIFICATION OF ELIGIBILITY; COMPUTATION.
On receipt of an application under this subchapter, the comptroller shall:

(1) verify that the applicant is eligible for the rebate based on:

(A) information provided by the applicant; and

(B) if necessary, other information available to the comptroller, including information provided by the Texas Department of Transportation or the Texas Department of Motor Vehicles; and

(2) compute the amount of the rebate to which the applicant is entitled.

Sec. 162.606. PAYMENT. (a) The comptroller shall pay a rebate under this subchapter by any means the comptroller determines appropriate, including by electronic funds transfer.

(b) A rebate paid under this subchapter is not a refund of taxes erroneously paid, and Section 111.064 does not apply.

Sec. 162.607. RULES. The comptroller shall adopt rules necessary to implement this subchapter, including rules:

(1) prescribing a methodology for determining the number of miles a motor vehicle was propelled on a toll road during a period;

(2) classifying each type of motor vehicle in an appropriate category, and specifying for each category the average

number of miles a motor vehicle in that category is propelled on a toll road per gallon of motor fuel; and

(3) prescribing methods by which a person may file an application for a rebate under this subchapter.

SECTION _____.02. The comptroller shall adopt the rules required by Section 162.607, Tax Code, as added by this article, not later than March 1, 2010.

SECTION _____.03. A person may file an application for a rebate under Subchapter G, Chapter 162, Tax Code, as added by this article, on or after January 1, 2011.