

Amend CSHB 300 (Senate committee printing) as follows:

(1) Strike SECTIONS 9.01, 9.02, and 9.03 of the bill (page 63, line 64, through page 64, line 38), substitute the following, and renumber the remaining SECTIONS of ARTICLE 9 accordingly:

SECTION 9.01. Subtitle A, Title 5, Transportation Code, is amended by adding Chapter 92 to read as follows:

CHAPTER 92. STATEWIDE RAIL PLANNING AND COORDINATION

Sec. 92.001. In this chapter:

(1) "Department" means the Texas Department of Transportation.

(2) "Division" means the rail division of the department.

Sec. 92.002. DUTIES OF RAIL DIVISION. In addition to any other duty imposed on the division, the division shall:

(1) assure that rail is an integral part of the department's transportation planning process;

(2) coordinate and oversee rail projects that are financed with money distributed by the department, including money from the Texas rail relocation and improvement fund;

(3) develop and plan for improved passenger and freight rail facilities and services in this state; and

(4) coordinate the efforts of the department, the federal government, political subdivisions, and private entities to continue the development of rail facilities and services in this state.

Sec. 92.003. COORDINATION OF STATEWIDE PASSENGER RAIL SYSTEM. To facilitate the development and interconnectivity of rail systems in this state, the department shall coordinate activities regarding the planning, construction, operation, and maintenance of a statewide passenger rail system. The department shall coordinate with other entities involved with passenger rail systems, including governmental entities, private entities, and nonprofit corporations.

Sec. 92.004. LONG-TERM PLAN FOR STATEWIDE PASSENGER RAIL SYSTEM. The department shall prepare and update annually a long-term plan for a statewide passenger rail system. Information contained in the plan must include:

(1) a description of existing and proposed passenger rail systems;

(2) information regarding the status of passenger rail systems under construction;

(3) an analysis of potential interconnectivity difficulties;

(4) ridership projections for proposed passenger rail projects; and

(5) ridership statistics for existing passenger rail systems.

(2) In SECTION 41.01 of the bill, strike the heading to added Chapter 92, Transportation Code (page 210, line 55), and substitute "CHAPTER 92. DEPARTMENT ROLE IN URBAN PASSENGER RAIL DEMONSTRATION PROGRAM".

(3) In SECTION 41.01 of the bill, added Chapter 92, Transportation Code (page 210, between lines 55 and 56), insert:

Sec. 92.0001. DEFINITIONS. In this chapter, "department" means the Texas Department of Transportation.

(4) In SECTION 41.01 of the bill, the heading to added Section 92.001, Transportation Code (page 210, line 56), strike "STATEWIDE PASSENGER RAIL SYSTEM;".

(5) In SECTION 41.01 of the bill, strike added Section 92.001(a), Transportation Code (page 210, lines 57-64), substitute the following, and reletter subsequent subsections of Section 92.001 accordingly:

(a) In addition to other duties of the department under this subtitle, the department shall designate urban passenger rail demonstration programs. The purpose of the urban passenger rail demonstration programs under this chapter is to allow the department to select appropriate urban areas in this state that are challenged by severe traffic congestion and poor air quality and authorize those selected areas to demonstrate improvements by constructing mobility improvement projects using the election process and methods of finance under Chapter 180.

(b) This chapter does not grant regulatory control or authority over the operations or financing of local transit authorities or local transportation authorities.

(6) In SECTION 41.01 of the bill, added Section 92.001(b), Transportation Code (page 210, line 68), strike "project" and substitute "program".

(7) In SECTION 41.01 of the bill, added Section 92.001(b), Transportation Code (page 211, line 1), strike "demonstration programs" and substitute "metropolitan planning organizations to implement an urban passenger rail demonstration program".

(8) In SECTION 41.01 of the bill, added Section 92.001(c), Transportation Code (page 211, line 4), strike "urban" and substitute "urban passenger".

(9) In SECTION 41.01 of the bill, strike added Section 92.002, Transportation Code (page 211, lines 6-28), and substitute:

Sec. 92.002. ANNUAL REPORT ON URBAN PASSENGER RAIL DEMONSTRATION PROGRAM. (a) The department shall prepare and annually submit, by December 31 each year, a report relating to the urban passenger rail demonstration program to:

- (1) the governor;
- (2) the lieutenant governor;
- (3) the speaker of the house of representatives; and
- (4) the standing committee of each house of the legislature that has primary jurisdiction over rail transportation issues.

(b) The report must include:

(1) a description of and general information about any urban passenger rail demonstration program selected by the department for implementation, including a description of all road and rail mobility improvements under construction;

(2) the results of any election conducted under Chapter 180, the construction or operation status of any passenger rail system constructed under an urban passenger rail demonstration program, and the methods of finance used to construct and operate any mobility improvement project;

(3) an analysis of any difficulties a demonstration program is experiencing;

(4) current and future projections for ridership on any passenger rail system constructed under an urban passenger rail demonstration program selected under this chapter; and

(5) an analysis of the impact the mobility improvement projects and passenger rail systems constructed under an urban passenger rail demonstration program have had on congestion and air quality.

(10) In SECTION 41.01 of the bill, added Section 92.003(a), Transportation Code (page 211, line 34), strike "and".

(11) In SECTION 41.01 of the bill, added Section 92.003(a)(3), Transportation Code (page 211, line 36), strike the period and substitute the following:

; and

(4) reduce traffic congestion on roadways.

(12) In SECTION 41.01 of the bill, added Section 92.004(a), Transportation Code (page 211, line 41), strike "project" and substitute "program".

(13) In SECTION 41.01 of the bill, added Section 92.004(b)(1), Transportation Code (page 211, line 44), between "court" and "located", insert "of a county with a population of more than 300,000".

(14) In SECTION 41.01 of the bill, added Section 92.004(b)(3), Transportation Code (page 211, line 49), strike "system" and substitute "system and mobility improvement projects".

(15) In SECTION 41.01 of the bill, added Section 92.004(b)(3), Transportation Code (page 211, line 50), between "system" and "on", insert "and projects".

(16) In SECTION 41.01 of the bill, added Section 92.004(b)(4), Transportation Code (page 211, line 55), strike "and".

(17) In SECTION 41.01 of the bill, added Section 92.004(b)(5), Transportation Code (page 211, line 57), strike "system." and substitute the following:

rail system and mobility improvement projects; and

(6) evidence showing the passenger rail system meets the requirements described in Section 92.003.

(18) In SECTION 41.01 of the bill, added Section 92.004(c), Transportation Code (page 211, line 61), strike "section" and substitute "chapter".

(19) In SECTION 41.01 of the bill, added Section 92.004(c), Transportation Code (page 211, line 63), between "region" and the period, insert "or the federal census bureau".

(20) In SECTION 41.01 of the bill, added Section 92.004(d), Transportation Code (page 211, line 64), strike "2009, the department shall designate" and substitute "2010, the department shall designate and select".

(21) In SECTION 41.01 of the bill, added Section 92.004(d), Transportation Code (page 211, line 66), strike "project" and substitute "program".

(22) In SECTION 41.01 of the bill, added Section 92.004(e), Transportation Code (page 212, line 1), strike "project" and substitute "program".

(23) In SECTION 41.01 of the bill, added Section 92.004(e)(1), Transportation Code (page 212, line 3), between "application" and the underlined semicolon, insert "described by this section and whether the system described in the application meets the requirements of Section 92.003".

(24) In SECTION 41.01 of the bill, added Section 92.005(a), Transportation Code (page 212, line 18), strike "project" and substitute "program".

(25) In SECTION 41.01 of the bill, added Section 92.005, Transportation Code (page 212, lines 20-22), strike added Subsection (b) and substitute the following:

(b) A county described by Subsection (a) is expressly granted the powers described by Chapter 180. A county that is located in a metropolitan planning organization that is not selected as an urban passenger rail demonstration program does not have the authority to implement an urban passenger rail demonstration program under Chapter 180.

(26) In SECTION 41.01 of the bill, redesignate added Chapter 92, Transportation Code, as Chapter 93, Transportation Code, and make conforming changes throughout ARTICLE 41.

(27) In SECTION 41.02 of the bill, added Section 180.002, Transportation Code (page 212, line 34), between "DEFINITIONS." and "In this chapter", insert the following:

(a) The definitions in Chapter 162, Tax Code, apply to this

chapter.

(b)

(28) In SECTION 41.02 of the bill, strike added Section 180.002(1), Transportation Code (page 212, lines 35-37), and renumber subsequent added subdivisions of that section accordingly.

(29) In SECTION 41.02 of the bill, added Section 180.002(4), Transportation Code (page 212, line 43), strike "Transportation Code".

(30) In SECTION 41.02 of the bill, added Section 180.002(5), Transportation Code (page 212, line 46), strike "the improvements" and substitute "an existing or new improvement".

(31) In SECTION 41.02 of the bill, added Section 180.002(7), Transportation Code (page 212, lines 62 and 63), strike "Texas Department of Transportation as described in Chapter 92, Transportation Code" and substitute "department as described in Chapter 93".

(32) In SECTION 41.02 of the bill, added Section 180.0025, Transportation Code (page 212, line 67), strike "92" and substitute "93".

(33) In SECTION 41.02 of the bill, added Section 180.003(a), Transportation Code (page 213, line 6), strike "92" and substitute "93".

(34) In SECTION 41.02 of the bill, added Section 180.003(b), Transportation Code (page 213, line 9), strike "county motor fuels tax" and substitute "method of finance".

(35) In SECTION 41.02 of the bill, added Section 180.004(a), Transportation Code (page 213, lines 14 and 15), strike "with the powers, duties, and provision granted" and substitute "under Chapter 93 the powers and authority authorized".

(36) In SECTION 41.02 of the bill, immediately after added Section 180.008(c), Transportation Code (page 213, between lines 36 and 37), insert the following:

Sec. 180.009. EXPIRATION OR REPEAL OF CHAPTER. The expiration or repeal of this chapter does not affect:

(1) the enforcement of bonds, obligations, covenants, or other legal instruments issued or executed under this chapter

before its expiration;

(2) the continued imposition and collection of a method of finance authorized at an election held under this chapter necessary to fulfill an obligation or other instrument described by Subdivision (1) before its expiration or repeal;

(3) the performance of any mobility improvement project, including maintenance and operation of a project; or

(4) the administration of a county mobility improvement fund established under this chapter for revenue from a method of finance.

(37) In SECTION 41.02 of the bill, added Section 180.051(a), Transportation Code (page 213, line 43), strike "92" and substitute "93".

(38) In SECTION 41.02 of the bill, added Section 180.051(a), Transportation Code (page 213, line 45), strike "240" and substitute "180".

(39) In SECTION 41.02 of the bill, strike added Section 180.052(a), Transportation Code (page 213, lines 56-59), and reletter subsequent added subsections of Section 180.052 accordingly.

(40) In SECTION 41.02 of the bill, added Section 180.053(a)(1), Transportation Code (page 214, line 1), between "constructed" and the underlined semicolon, insert "as determined and selected under Section 180.054 or 180.0545".

(41) In SECTION 41.02 of the bill, added Section 180.053(a)(1), Transportation Code (page 214, line 5), between "rate" and "proposed", insert "or amount".

(42) In SECTION 41.02 of the bill, added Section 180.053(a)(3), Transportation Code (page 214, line 6), strike "project" and substitute "projects".

(43) In SECTION 41.02 of the bill, strike added Section 180.053(b), Transportation Code (page 214, lines 7-22), and substitute the following:

(b) The ballot at an election held under this subchapter must be printed as follows: "Authorizing \_\_\_\_\_ (insert name of county) to undertake the following mobility improvement projects: \_\_\_\_\_ (insert, on four separate lines, the following items: a name

or brief description of each proposed mobility improvement project; an estimated total cost of each project; an estimated date any necessary and related bonds will expire; and an estimated date the project will be operational to the public)." Below the listing of each project and the required items, the ballot must read: "The capital construction of each project listed above will be funded with the following: \_\_\_ (insert each method of finance, including the appropriate rate or amount of the method of finance, and, if applicable, insert, on a separate line, each method of finance, including the appropriate rate or amount of the method of finance, to be used for proposed maintenance and operations of a mobility improvement project. State parenthetically after each method of finance whether the method will expire when bonds are retired)." As the last statement at the bottom of the ballot, the ballot must read: "Do you authorize the construction of the mobility improvement project or projects listed above and the collection of the (insert method of finance, as applicable) in \_\_\_\_\_ County?"

(44) In SECTION 41.02 of the bill, added Section 180.054(b), Transportation Code (page 214, line 46), strike "92" and substitute "93".

(45) In SECTION 41.02 of the bill, added Section 180.054(c), Transportation Code (page 214, lines 51 and 52), strike "On or before the 30th day before the date described in Section 180.051" and substitute "Not later than the 30th day after the date the department selects a metropolitan planning organization for the urban rail demonstration program described in Chapter 93".

(46) In SECTION 41.02 of the bill, added Section 180.054(d), Transportation Code (page 214, line 56), strike "180th" and substitute "240th".

(47) In SECTION 41.02 of the bill, immediately after added Section 180.054(d), Transportation Code (page 214, between lines 62 and 63), insert the following:

(e) A county may not propose for inclusion on the ballot a mobility improvement project for which the county does not intend to initiate construction. The county may not propose more mobility improvement projects than the proposed methods of finance can immediately support.



(48) In SECTION 41.02 of the bill, strike added Section 180.0545(a), Transportation Code (page 214, line 64, through page 215, line 1), and substitute the following:

(a) This section applies only to a county that is located in a metropolitan planning organization that serves two adjacent counties that each have a population of one million or more.

(a-1) Not later than the 30th day after the date the department selects a metropolitan planning organization described by Subsection (a) for the urban passenger rail demonstration program described in Chapter 93, the commissioners courts of those counties with a population of 300,000 or more shall jointly establish with the governing bodies of the municipalities located in those counties a project selection committee as described by this section.

(49) In SECTION 41.02 of the bill, strike added Sections 180.0545(g)(1) and (2), Transportation Code (page 215, lines 53-57), and substitute the following:

(1) instead of the appointments under Subsection (f)(4), the governing body of the most populous municipality located in the county shall appoint three members who are elected officials of the municipality; and

(2) instead of the appointments under Subsection (f)(5), the governing bodies of the next three most populous municipalities located in the county shall each appoint one member who is an elected official of the municipality.

(50) In SECTION 41.02 of the bill, added Section 180.0545(e), Transportation Code (page 215, line 23), strike "180" and substitute "210".

(51) In SECTION 41.02 of the bill, added Section 180.0545(i), Transportation Code (page 215, line 64), strike "appoint" and substitute "for the appointment of".

(52) In SECTION 41.02 of the bill, added Section 180.055(a), Transportation Code (page 216, line 10), strike "tax revenue" and substitute "revenue from a method of finance".

(53) In SECTION 41.02 of the bill, added Section 180.055(c), Transportation Code (page 216, line 17), strike "Tax revenue" and substitute "Revenue from a method of finance".

(54) In SECTION 41.02 of the bill, added Section 180.101(a), Transportation Code (page 216, line 38), strike "the county" and substitute "the commissioners court of the county by order".

(55) In SECTION 41.02 of the bill, added Section 180.101(a)(1), Transportation Code (page 216, line 40), strike "2, 4, 6, 8, or 10" and substitute "5 or 10".

(56) In SECTION 41.02 of the bill, added Section 180.101(a)(1), Transportation Code (page 216, lines 41 and 42), strike "sale of gasoline and diesel fuel that is sold in the county by" and substitute "sale, delivery, or use of gasoline and diesel fuel that is sold in the county outside the bulk transfer/terminal system by".

(57) In SECTION 41.02 of the bill, added Section 180.101(a)(2), Transportation Code (page 216, line 50), strike "501.0234, Transportation Code;" and substitute "501.0234; and".

(58) In SECTION 41.02 of the bill, added Section 180.101(a)(3), Transportation Code (page 216, line 52), strike "; and" and substitute "."

(59) In SECTION 41.02 of the bill, immediately after added Section 180.101(a), Transportation Code (page 216, between lines 52 and 53), insert the following:

(a-1) A county may not impose the tax authorized under this chapter on the removal of gasoline or diesel fuel from the bulk transfer/terminal system at a terminal rack or on gasoline or diesel fuel exempted from motor fuel tax by Section 162.104 or 162.204, Tax Code.

(60) In SECTION 41.02 of the bill, added Section 180.101(b), Transportation Code (page 216, line 55), strike "automobile registration fees" and substitute "an automobile registration fee".

(61) In SECTION 41.02 of the bill, added Section 180.101(e), Transportation Code (page 216, line 65), strike "tax" and substitute "tax or fee".

(62) In SECTION 41.02 of the bill, added Section 180.101, Transportation Code, reletter added Subsections (d), (e), and (f) as added Subsections (c), (d), and (e), respectively.

(63) In SECTION 41.02 of the bill, the heading to added

Section 180.1012, Transportation Code (page 217, line 2), strike "FUNDING" and substitute "FINANCE".

(64) In SECTION 41.02 of the bill, added Section 180.1012(a), Transportation Code (page 217, lines 2 and 3), strike "local option funding" and substitute "finance".

(65) In SECTION 41.02 of the bill, added Section 180.1012(a), Transportation Code (page 217, line 5), strike "agreement as provided by Section 446.058" and substitute "contract or agreement as provided by Section 180.008".

(66) In SECTION 41.02 of the bill, the heading to added Section 180.1014, Transportation Code (page 217, lines 23 and 24), strike "LOCAL OPTION FUNDING" and substitute "FINANCE".

(67) In SECTION 41.02 of the bill, added Section 180.1014(a), Transportation Code (page 217, line 26), strike "local option funding" and substitute "finance".

(68) In SECTION 41.02 of the bill, added Section 180.1014(a), Transportation Code (page 217, line 29), strike "funding" and substitute "finance".

(69) In SECTION 41.02 of the bill, added Section 180.1014(b), Transportation Code (page 217, line 31), strike "local option funding" and substitute "finance".

(70) In SECTION 41.02 of the bill, immediately after added Section 180.1014(c), Transportation Code (page 217, between lines 37 and 38), insert the following:

(d) A method of finance implemented under this chapter:

(1) may not be used to raise funds in excess of the amount required to fund approved mobility improvement projects; and

(2) must expire when the approved mobility improvement projects are accepted by the governmental entity that contracted for the projects or when the bonds are paid off, whichever is later, unless continued funding for maintenance and operation of a project, including the impact to an existing system as specified by an interlocal agreement, was authorized at an election held under this chapter.

(71) In SECTION 41.02 of the bill, added Section 180.1015(a), Transportation Code (page 217, line 40), strike "Transportation Code".

(72) In SECTION 41.02 of the bill, added Section 180.1015(b), Transportation Code (page 217, lines 43 and 44), strike ", Transportation Code,".

(73) In SECTION 41.02 of the bill, added Section 180.1015(b), Transportation Code (page 217, line 45), strike ", Transportation Code".

(74) In SECTION 41.02 of the bill, added Section 180.1015(b), Transportation Code (page 217, line 47), strike ", Transportation Code".

(75) In SECTION 41.02 of the bill, added Section 180.1015(d), Transportation Code (page 217, lines 55 and 56), strike "payable to a municipality within the county".

(76) In SECTION 41.02 of the bill, added Section 180.1015(e), Transportation Code (page 217, lines 59 and 60), strike "the municipality's share of the fees collected for the municipality" and substitute "the fees collected".

(77) In SECTION 41.02 of the bill, strike added Sections 180.1015(i), (j), and (k), Transportation Code (page 218, lines 8-25).

(78) In SECTION 41.02 of the bill, the heading to added Section 180.102, Transportation Code (page 218, line 26), strike "IMPOSITION OF COUNTY MOTOR FUELS TAX" and substitute "ADMINISTRATION, COLLECTION, ENFORCEMENT, AND PROSECUTION OF MOTOR FUEL TAX".

(79) In SECTION 41.02 of the bill, strike added Section 180.102(a), Local Government Code (page 218, lines 26-34) and substitute the following:

(a) A motor fuel tax imposed under this chapter shall be administered, collected, and enforced exclusively by the comptroller strictly in conformance with Chapters 111, 112, 113, and 162, Tax Code, and other law that applies to a tax imposed by Chapter 162, Tax Code. Venue for criminal prosecution for a motor fuel tax imposed under this chapter is governed by Section 162.407, Tax Code. A county does not have any authority regarding a motor fuel tax imposed under this chapter that is not explicitly granted by this chapter or Chapter 162, Tax Code.

(80) In SECTION 41.02 of the bill, strike added Section

180.102(b), Transportation Code (page 218, lines 35 and 36) and substitute the following:

(b) The definitions in Section 162.001, Tax Code, apply to a motor fuel tax imposed under this chapter.

(81) In SECTION 41.02 of the bill, in added Section 180.102(c), Transportation Code (page 218, line 38), strike "apply to the tax authorized by this section" and substitute "apply to a motor fuel tax imposed under this chapter".

(82) In SECTION 41.02 of the bill, immediately after added Section 180.102(c), Transportation Code (page 218, between lines 38 and 39), insert the following:

(c-1) A person has the same rights in relation to a tax imposed under this chapter that a person has in relation to a tax imposed by Chapter 162, Tax Code, including the right to claim a refund, petition for redetermination, file suit, or take other action authorized by Chapter 111, 112, or 113, Tax Code, or by other law that applies to a tax imposed under Chapter 162, Tax Code.

(83) In SECTION 41.02 of the bill, added Section 180.102(d), Transportation Code (page 218, line 39), strike "Subject to Section 180.1025, the comptroller" and substitute "The comptroller".

(84) In SECTION 41.02 of the bill, at the end of added Section 180.102(e), Transportation Code (page 218, line 47), after the underlined period, add "The order imposing the tax or discontinuing the imposition of the tax shall state the date that the tax is imposed or discontinued."

(85) In SECTION 41.02 of the bill, strike added Sections 180.102(g), (h), and (i), Transportation Code (page 218, lines 54-65), and substitute the following:

(g) The county motor fuels tax is added to the selling price of the gasoline or diesel fuel and is part of the gasoline or diesel fuel price, is a debt owed to the seller, and is recoverable at law in the same manner as the fuel charge for gasoline or diesel fuel.

(h) The tax described by Sections 162.1011, 162.1035, 162.2011, and 162.2035, Tax Code, is the tax imposed under this chapter and is not an additional tax.

(i) The comptroller may assign to a county the comptroller's authority under Section 111.202, Tax Code, to bring suit for the

collection of a motor fuel tax imposed by this chapter that has become delinquent, plus penalties and interest.

(86) In SECTION 41.02 of the bill, strike added Section 180.1025, Transportation Code (page 219, lines 10-37).

(87) In SECTION 41.03 of the bill, added Section 791.034(a), Government Code (page 221, line 56), strike "political subdivisions to" and substitute "political subdivisions for the comptroller to".

(88) In SECTION 41.04 of the bill, added Section 162.001(57-a), Tax Code (page 222, lines 4-5), strike "Chapter 616, Local Government Code" and substitute "Chapter 180, Transportation Code".

(89) In SECTION 41.05 of the bill, strike amended Section 162.004(e)(4), Tax Code (page 222, lines 29-32), and substitute the following:

(4) if delivering the motor fuel into this state, denote on the shipping document the physical delivery address to which the motor fuel will be delivered, or in the case of a split load, each physical delivery address to which a portion of the motor fuel will be delivered; and

(90) In SECTION 41.05 of the bill, amended Section 162.004(g), Tax Code (page 222, lines 42 and 43), strike "listing the county in this state in which" and substitute "listing the physical delivery address in this state at which".

(91) In SECTION 41.05 of the bill, amended Section 162.004(g), Tax Code (page 222, lines 45 and 46), strike "and the county in this state is the county in which" and substitute "and the physical delivery address in this state is the physical delivery address at which".

(92) In SECTION 41.06 of the bill, amended Section 162.005(e)(2), Tax Code (page 222, line 60), strike "taxing county in which" and substitute "physical delivery address at which".

(93) In SECTION 41.07 of the bill, added Section 162.012(c), Tax Code (page 223, line 15), strike "Chapter 616, Local Government Code" and substitute "Chapter 180, Transportation Code".

(94) In SECTION 41.07 of the bill, immediately after added Section 162.012(c), Tax Code (page 223, between lines 15 and 16), insert the following:

(c-1) The presumption under Subsection (a) or (c) or under any other provision of this chapter regarding county motor fuel tax may be rebutted by an invoice, delivery receipt, or shipping document accepted by the purchaser showing the street address to which the motor fuel was delivered or by any other documentation prescribed by the comptroller. An invoice is considered to have been accepted by the purchaser if the invoice was paid.

(95) Strike SECTION 41.09 of the bill (page 223, line 64, through page 224, line 36), and renumber subsequent SECTIONS accordingly.

(96) In SECTION 41.12 of the bill, amended Section 162.1011(a), Tax Code (page 225, line 5), strike "Chapter 616, Local Government Code" and substitute "Chapter 180, Transportation Code".

(97) In SECTION 41.13 of the bill, added Section 162.102(b), Tax Code (page 225, line 22), strike "Chapter 616, Local Government Code" and substitute "Chapter 180, Transportation Code".

(98) In SECTION 41.16 of the bill, added Section 162.1035(a)(1), Tax Code (page 225, line 47), strike "Chapter 616, Local Government Code" and substitute "Chapter 180, Transportation Code".

(99) In SECTION 41.16 of the bill, added Section 162.1035(a)(2), Tax Code (page 225, line 58), strike "616, Local Government Code" and substitute "180, Transportation Code".

(100) In SECTION 41.20 of the bill, added Section 162.108(a-1)(2), Tax Code (page 227, line 43), strike "terminal operator" and substitute "distributor".

(101) In SECTION 41.20 of the bill, added Section 162.108(a-1)(3), Tax Code (page 227, lines 46-48), strike "that is not licensed as a supplier, permissive supplier, or terminal operator and is not wholly owned by an entity that is licensed as a supplier, permissive supplier, or terminal operator" and substitute "that is not licensed as a supplier, permissive supplier, or distributor".

(102) Strike SECTION 41.25 of the bill (page 228, lines 46-52) and substitute the following:

SECTION 41.25. Section 162.114, Tax Code, is amended by

amending Subsection (a) and adding Subsections (a-1) and (a-2) to read as follows:

(a) Except as provided by Subsections (a-2) and [Subsection] (b), each person who is liable for a [the] tax imposed by this subchapter~~[, a terminal operator, and a licensed distributor]~~ shall file a return on or before the 25th day of the month following the end of each calendar month.

(a-1) Except as provided by Subsection (a-2), a supplier, permissive supplier, terminal operator, importer, exporter, distributor, blender, or dealer shall file a return on or before the 25th day of the month following the end of each calendar month regardless of whether the person has tax liability for a tax imposed by this subchapter that accrued in the calendar month.

(a-2) Unless a supplier or permissive supplier is a party directly involved in a transaction subject to the tax imposed by Section 162.1011, 162.1035, 162.2011, or 162.2035, the supplier or permissive supplier:

(1) is not required to file a return or a supplement to a return in regard to a tax imposed by Section 162.1011, 162.1035, 162.2011, or 162.2035; and

(2) may not be requested or compelled to provide information to an agency or a political subdivision of this state in regard to a tax imposed by Section 162.1011, 162.1035, 162.2011, or 162.2035.

(103) In SECTION 41.26 of the bill, amended Section 162.115(b)(1)(D)(i), Tax Code (page 228, line 64), strike "the name of the purchaser" and substitute "the name and physical delivery address of the purchaser".

(104) In SECTION 41.26 of the bill, amended Section 162.115(b)(2)(B)(i), Tax Code (page 229, line 9), strike "the name of the purchaser" and substitute "the name and physical delivery address of the purchaser".

(105) In SECTION 41.26 of the bill, amended Section 162.115(b)(2)(B)(ii), Tax Code (page 229, line 10), strike "or counties".

(106) In SECTION 41.26 of the bill, amended Section 162.115(c)(2)(B), Tax Code (page 229, line 40), strike "or



counties".

(107) Insert the following appropriately numbered SECTION to ARTICLE 41 of the bill to read as follows and renumber subsequent SECTIONS accordingly:

SECTION 41.\_\_\_\_. Sections 162.125(a), (c), (e), and (f), Tax Code, are amended to read as follows:

(a) A license holder may take a credit on a return for the period in which the sale occurred if the license holder paid taxes [~~tax~~] on the purchase of gasoline and subsequently resells the gasoline without collecting the taxes [~~tax~~] to:

(1) the United States government for its exclusive use, provided that a credit is not allowed for gasoline used by a person operating under contract with the United States;

(2) a public school district in this state for the district's exclusive use;

(3) an exporter licensed under this subchapter if the seller is a licensed supplier or distributor and the exporter subsequently exports the gasoline to another state;

(4) a licensed aviation fuel dealer if the seller is a licensed distributor; or

(5) a commercial transportation company or a metropolitan rapid transit authority operating under Chapter 451, Transportation Code, that provides public school transportation services to a school district under Section 34.008, Education Code, and that uses the gasoline exclusively to provide those services.

(c) A license holder may take a credit on a return for the period in which the purchase occurred, and a person who does not hold a license under this subchapter, other than a license as an aviation fuel dealer, may file a refund claim with the comptroller if the license holder or person paid taxes [~~tax~~] on gasoline and the license holder or person:

(1) is the United States government and the gasoline is for its exclusive use, provided that a credit or refund is not allowed for gasoline used by a license holder or person operating under a contract with the United States;

(2) is a public school district in this state and the gasoline is for the district's exclusive use;

(3) is a commercial transportation company that provides public school transportation services to a school district under Section 34.008, Education Code, and the gasoline is used exclusively to provide those services;

(4) uses the gasoline in off-highway equipment, in stationary engines, or for other nonhighway purposes and not in a motor vehicle operated or intended to be operated on the public highways;

(5) uses the gasoline in a motor vehicle that is operated exclusively off the public highways, except for incidental travel on the public highways as determined by the comptroller, provided that a credit or refund may not be allowed for the portion used in the incidental highway travel; or

(6) is a licensed aviation fuel dealer who delivers the gasoline into the fuel supply tanks of aircraft or aircraft servicing equipment.

(e) A license holder may take credit on a return for the period in which the purchase occurred, and a person who does not hold a license may file a refund claim with the comptroller, if the license holder or person paid taxes [~~tax~~] on gasoline and the gasoline is used in this state by auxiliary power units or power take-off equipment on any motor vehicle, if that use can be accurately measured while the motor vehicle is stationary by any metering or other measuring device or method designed to measure the fuel separately from fuel used to propel or idle the motor vehicle. The comptroller may approve and adopt the use of any device as a basis for determining the quantity of gasoline consumed in those operations for tax credit or tax refund. The climate-control air conditioning or heating system of a motor vehicle that has a primary purpose of providing for the convenience or comfort of the operator or passengers is not a power take-off system, and a credit or refund may not be allowed for the gasoline taxes [~~tax~~] paid on any portion of the gasoline that is used for that purpose. A credit or refund may not be allowed for the gasoline taxes [~~tax~~] paid on that portion of the gasoline used for idling.

(f) A person who paid taxes [~~tax~~] on the purchase of

gasoline may claim a credit or seek a refund with the comptroller if 100 or more gallons of gasoline is subsequently exported or lost by fire, theft, or accident. A credit or refund claimed under this subsection must be taken or filed within the limitation period provided by Section 162.128.

(108) In SECTION 41.34 of the bill, added Section 162.2011, Tax Code (page 232, line 5), strike "Chapter 616, Local Government Code", and substitute "Chapter 180, Transportation Code".

(109) In SECTION 41.35 of the bill, amended Section 162.202(b), Tax Code (page 232, line 22), strike "Chapter 616, Local Government Code" and substitute "Chapter 180, Transportation Code".

(110) In SECTION 41.38 of the bill, added Section 162.2035(a)(1), Tax Code (page 232, line 47), strike "Chapter 616, Local Government Code" and substitute "Chapter 180, Transportation Code".

(111) In SECTION 41.38 of the bill, added Section 162.2035(a)(2), Tax Code (page 232, line 58), strike "616, Local Government Code" and substitute "180, Transportation Code".

(112) In SECTION 41.43 of the bill, added Section 162.209(a-1)(2), Tax Code (page 235, line 18), strike "terminal operator" and substitute "distributor".

(113) In SECTION 41.43 of the bill, added Section 162.209(a-1)(3), Tax Code (page 235, lines 21-23), strike "that is not licensed as a supplier, permissive supplier, or terminal operator and is not wholly owned by an entity that is licensed as a supplier, permissive supplier, or terminal operator" and substitute "that is not licensed as a supplier, permissive supplier, or distributor".

(114) In SECTION 41.44 of the bill, amended Section 162.211(a), Tax Code (page 235, line 33), strike "terminal supplier" and substitute "terminal operator [~~supplier~~"]".

(115) Strike SECTION 41.48 of the bill (page 236, lines 11-17) and substitute the following:

SECTION 41.48. Section 162.215, Tax Code, is amended by amending Subsection (a) and adding Subsections (a-1) and (a-2) to read as follows:

(a) Except as provided by Subsections (a-2) and [Subsection] (b), each person who is liable for a [the] tax imposed by this subchapter~~[, a terminal operator, and a licensed distributor]~~ shall file a return on or before the 25th day of the month following the end of each calendar month.

(a-1) Except as provided by Subsection (a-2), a supplier, permissive supplier, terminal operator, importer, exporter, distributor, blender, or dealer shall file a return on or before the 25th day of the month following the end of each calendar month regardless of whether the person has tax liability for a tax imposed by this subchapter that accrued in the calendar month.

(a-2) Unless a supplier or permissive supplier is a party directly involved in a transaction subject to the tax imposed by Section 162.1011, 162.1035, 162.2011, or 162.2035, the supplier or permissive supplier:

(1) is not required to file a return or a supplement to a return in regard to a tax imposed by Section 162.1011, 162.1035, 162.2011, or 162.2035; and

(2) may not be requested or compelled to provide information to an agency or a political subdivision of this state in regard to a tax imposed by Section 162.1011, 162.1035, 162.2011, or 162.2035.

(116) In SECTION 41.49 of the bill, amended Section 162.216(b)(1)(D)(i), Tax Code (page 236, line 30), strike "the name of the purchaser" and substitute "the name and physical delivery address of the purchaser".

(117) In SECTION 41.49 of the bill, amended Section 162.216(b)(1)(D)(ii), Tax Code (page 236, line 31), strike "or counties".

(118) In SECTION 41.49 of the bill, amended Section 162.216(b)(2)(B)(i), Tax Code (page 236, line 43), strike "name of the purchaser" and substitute "name and physical delivery address of the purchaser".

(119) In SECTION 41.49 of the bill, amended Section 162.216(b)(2)(B)(ii), Tax Code (page 236, line 44), strike "destination county or counties" and substitute "county".

(120) In SECTION 41.49 of the bill, amended Section

162.216(c)(2)(B), Tax Code (page 237, line 7), strike "or counties".

(121) In SECTION 41.50 of the bill, amended Section 162.217(c), Tax Code (page 237, line 53), strike "state gasoline tax" and substitute "state diesel fuel tax".

(122) Insert the following appropriately numbered SECTIONS to ARTICLE 41 of the bill to read as follows and renumber subsequent SECTIONS accordingly:

SECTION 41.\_\_\_\_. Sections 162.227(a), (c), and (e), Tax Code, are amended to read as follows:

(a) A license holder may take a credit on a return for the period in which the sale occurred if the license holder paid taxes [~~tax~~] on the purchase of diesel fuel and subsequently resells the diesel fuel without collecting the taxes [~~tax~~] to:

(1) the United States government for its exclusive use, provided that a credit is not allowed for gasoline used by a person operating under a contract with the United States;

(2) a public school district in this state for the district's exclusive use;

(3) an exporter licensed under this subchapter if the seller is a licensed supplier or distributor and the exporter subsequently exports the diesel fuel to another state;

(4) a licensed aviation fuel dealer if the seller is a licensed distributor; or

(5) a commercial transportation company or a metropolitan rapid transit authority operating under Chapter 451, Transportation Code, that provides public school transportation services to a school district under Section 34.008, Education Code, and that uses the diesel fuel exclusively to provide those services.

(c) A license holder may take a credit on a return for the period in which the purchase occurred, and a person who does not hold a license under this subchapter, other than a license as an aviation fuel dealer, may file a refund claim with the comptroller if the license holder or person paid taxes [~~tax~~] on diesel fuel and the license holder or person:

(1) is the United States government and the diesel

fuel is for its exclusive use, provided that a credit or refund is not allowed for diesel fuel used by a license holder or person operating under a contract with the United States;

(2) is a public school district in this state and the diesel fuel is for the district's exclusive use;

(3) is a commercial transportation company that provides public school transportation services to a school district under Section 34.008, Education Code, and the diesel fuel is used exclusively to provide those services; or

(4) is a licensed aviation fuel dealer who delivers the diesel fuel into the fuel supply tanks of aircraft or aircraft servicing equipment.

(e) A person who paid taxes [~~tax~~] on the purchase of diesel fuel may claim a credit or seek a refund with the comptroller if 100 or more gallons of diesel fuel is subsequently exported or lost by fire, theft, or accident. A credit or refund claimed under this subsection must be taken or filed within the limitations period provided by Section 162.230.

SECTION 41.\_\_\_\_. Section 162.227(c-1), Tax Code, as added by Chapter 220 (H.B. 1332), Acts of the 80th Legislature, Regular Session, 2007, is amended to read as follows:

(c-1) A license holder may take a credit on a return for the period in which the purchase occurred, and a person who does not hold a license under this subchapter may file a refund claim with the comptroller, if the license holder or person paid taxes [~~tax~~] on diesel fuel and the diesel fuel is used in this state:

(1) as a feedstock in the manufacturing of tangible personal property for resale not as a motor fuel; or

(2) in a medium for the removal of drill cuttings from a well bore in the production of oil or gas.

SECTION 41.\_\_\_\_. Section 162.227(c-1), Tax Code, as added by Chapter 911 (H.B. 2982), Acts of the 80th Legislature, Regular Session, 2007, is relettered as Subsection (c-2) and amended to read as follows:

(c-2) [~~(c-1)~~] A license holder may take a credit on a return for the period in which the purchase occurred, and a person who does not hold a license may file a refund claim with the comptroller, if:

(1) the license holder or person paid taxes [~~tax~~] on diesel fuel;

(2) the diesel fuel is used in this state by movable specialized equipment used in oil field well servicing; and

(3) the person who purchased the diesel fuel has received or is eligible to receive a federal diesel fuel tax refund under the Internal Revenue Code of 1986 for the diesel fuel used by movable specialized equipment used in oil field well servicing.

(123) In SECTION 41.55 of the bill, added Section 162.402(a)(16), Tax Code (page 240, lines 2 and 3), strike "county in this state other than the county" and substitute "physical delivery address in this state other than the physical delivery address".

(124) In SECTION 41.56 of the bill, added Section 162.403(18-a), Tax Code (page 241, lines 17 and 18), strike "county in this state other than the county" and substitute "physical delivery address in this state other than the physical delivery address".

(125) Add the following appropriately numbered SECTION to ARTICLE 41 of the bill to read as follows and renumber subsequent SECTIONS accordingly:

SECTION 41.\_\_\_\_. (a) If any provision of this Act conflicts with a provision of S.B. No. 1495, Acts of the 81st Legislature, Regular Session, 2009, relating to the taxation of motor fuels, the provision in S.B. No. 1495 controls, regardless of relative dates of enactment.

(b) This section applies only if S.B. No. 1495, Acts of the 81st Legislature, Regular Session, 2009, relating to the taxation of motor fuels, is enacted and becomes law. If S.B. No. 1495, Acts of the 81st Legislature, Regular Session, 2009, is not enacted or does not become law, this section has no effect.

(126) In SECTION 41.61(b) of the bill (page 243, line 5), strike "Chapter 616, Local Government Code" and substitute "Chapter 180, Transportation Code".