

Amend **CSSB 855**, in SECTION 1 of the bill, by striking proposed Section 446.055, Local Government Code (committee printing page 3, line 54 through page 4, line 43), and substituting the following:

Sec. 446.055. IMPOSITION OF COUNTY MOTOR FUEL TAX. (a) A county to which this chapter applies may, if approved in accordance with other provisions of this chapter, impose a tax at a rate of 2, 4, 6, 8, or 10 cents per gallon on the sale of gasoline and diesel fuel that is sold in the county by a person, including a dealer, distributor, supplier, or permissive supplier, engaged in the sale of motor fuels used to propel a motor vehicle on the public highways of the state. The 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.

(b) The tax authorized by this section is in addition to the tax imposed by Chapter 162, Tax Code, and shall be collected in conjunction with that tax when gasoline or diesel fuel is removed from a terminal using the terminal rack, other than by bulk transfer, to be sold or delivered into a county that has imposed the tax authorized by this section.

(c) The comptroller shall administer, collect, and enforce any tax imposed upon the sale of gasoline or diesel fuel approved in accordance with the provisions of this chapter. The tax shall be exclusively administered, collected, and enforced in conformance with the provisions of Chapter 162, Tax Code, governing the tax assessed on the sale of gasoline and diesel fuel. References found in Chapter 162, Tax Code, to taxes imposed under that chapter shall also include taxes imposed under this section.

(d) Words used in this section and defined by Chapter 162, Tax Code, have the meanings assigned by that chapter.

(e) The exemptions provided by Sections 162.104 and 162.204, Tax Code, apply to the tax authorized by this section.

(f) The comptroller may adopt reasonable rules and prescribe forms that are consistent with this chapter and Chapter 162, Tax Code, for the administration, collection, reporting, and enforcement of this section.

(g) Before sending any money to a county under this section,

the comptroller shall deduct any costs incurred by the comptroller related to the comptroller's preparations to administer, collect, and enforce a tax upon the sale of gasoline or diesel fuel approved in accordance with this chapter. Each county which approves the imposition of a tax on the sale of gasoline or diesel fuel shall be charged a pro-rata amount for the comptroller's costs in preparing to administer, collect, and enforce the tax. If only one county elects to approve the imposition of a tax on the sale of gasoline or diesel fuel within its jurisdiction, that county shall bear all of the costs incurred by the comptroller but may recover pro-rata shares of this cost from other counties which approve the imposition of the tax. The comptroller shall also deduct two percent of the amount of taxes collected under this section during the period for which a distribution is made as the state's charge for its services under this section and shall credit the money deducted to the general revenue fund. At least twice during each state fiscal year, and at other times as often as feasible, the comptroller shall send to the county treasurer payable to the county the county's share of the taxes collected by the comptroller under this section.

(h) Except as provided by Subsection (i), the tax authorized by this section takes effect on the first day of the first calendar quarter following the expiration of the first complete quarter occurring after the date of election authorizing the order imposing the tax under Section 446.054.

(i) If the comptroller determines that the time of effect required by Subsection (h) will occur before the comptroller can reasonably take the action required to begin collecting the tax, the comptroller may delay the time of effect until the first day of the first calendar quarter following the date the comptroller declares that it is ready to begin collecting the tax.