

Amend SB 1495 (house committee printing) by adding the following appropriately numbered SECTIONS to read as follows and renumbering subsequent SECTIONS accordingly:

SECTION \_\_\_\_\_. Section 162.113(e), Tax Code, is amended to read as follows:

(e) A licensed distributor or licensed importer who makes timely payments of the gasoline tax imposed under this subchapter is entitled to retain an amount equal to 0.30 [~~1.75~~] percent of the total taxes to be paid to the supplier or permissive supplier to cover administrative expenses.

SECTION \_\_\_\_\_. Section 162.116(b), Tax Code, is amended to read as follows:

(b) A supplier or permissive supplier that timely pays the tax to this state may deduct from the amount of tax due a collection allowance equal to one-half of one [~~two~~] percent of the amount of tax payable to this state.

SECTION \_\_\_\_\_. Section 162.119(b), Tax Code, is amended to read as follows:

(b) An importer of gasoline that timely files a return and payment may deduct from the amount of tax payable with the return a collection allowance equal to one-half of one [~~two~~] percent of the amount of tax payable to this state.

SECTION \_\_\_\_\_. Section 162.127(f), Tax Code, is amended to read as follows:

(f) After examination of the refund claim, the comptroller, before issuing a refund warrant, shall deduct from the amount of the refund the one-half of one [~~two~~] percent deducted originally by the license holder on the first sale or distribution of the gasoline.

SECTION \_\_\_\_\_. Section 162.214(e), Tax Code, is amended to read as follows:

(e) A licensed distributor or licensed importer who makes timely payments of the diesel fuel tax imposed under this subchapter is entitled to retain an amount equal to 0.30 [~~1.75~~] percent of the total taxes to be paid to the supplier or permissive supplier to cover administrative expenses.

SECTION \_\_\_\_\_. Section 162.217(b), Tax Code, is amended to read as follows:

(b) A supplier or permissive supplier that timely pays the tax to this state may deduct from the amount of tax due a collection allowance equal to one-half of one [~~two~~] percent of the amount of tax payable to this state.

SECTION \_\_\_\_\_. Section 162.220(b), Tax Code, is amended to read as follows:

(b) An importer of diesel fuel that timely files a return and payment may deduct from the amount of tax payable with the return a collection allowance equal to one-half of one [~~two~~] percent of the amount of tax payable to this state.

SECTION \_\_\_\_\_. Section 162.229(f), Tax Code, is amended to read as follows:

(f) After examination of the refund claim, the comptroller, before issuing a refund warrant, shall deduct from the amount of the refund the one-half of one [~~two~~] percent deducted originally by the license holder on the first sale or distribution of the diesel fuel.

SECTION \_\_\_\_\_. Section 162.308(c), Tax Code, is amended to read as follows:

(c) The tax on one-half of one percent of the taxable gallons of liquefied gas sold in this state shall be allocated to the licensed dealer making the sale for the expense of collecting, accounting for, reporting, and timely remitting the taxes collected and for keeping the records. The allocation allowance shall be deducted by the licensed dealer when paying the tax to this state.

SECTION \_\_\_\_\_. Section 162.311(c), Tax Code, is amended to read as follows:

(c) A licensed interstate trucker is entitled to a refund of the amount of the liquefied gas tax paid under this subchapter on each gallon of liquefied gas subsequently used outside this state. On verification by the comptroller that the interstate trucker's report was timely filed with all information required, the comptroller shall issue a warrant to the interstate trucker for the amount of the refund less the one-half of one percent deducted originally by the licensed dealer making the sale. An interstate trucker who fails to file an interstate trucker report by the 25th day of the month following the end of a calendar quarter forfeits the right to a refund.