

BILL ANALYSIS

H.B. 3899
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

In 1995, the 74th Legislature changed the due date for the tax imposed on natural gas, but did not change the due date for the reports regarding gas production. Therefore, statutory provisions are in conflict. The policy of the comptroller of public accounts has been to collect the tax and receive the reports on the 20th day of a month.

H.B. 3899 makes a corrective change to bring the statutes in line with longstanding comptroller policy. The bill also removes a reference to an obsolete tax exemption.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 3899 amends the Tax Code to modify reporting requirements for a gas producer's report and a gas first purchaser's report to change the required filing deadline for those reports from on or before the last day of each calendar month to on or before the 20th day of the second month following the month in which gas was produced or purchased and to conform the time period to be covered by the report to that change. The bill amends a provision relating to the gas production tax to remove an exemption, for certain hydrocarbon wells, that derives from previously repealed provisions of the Natural Resources Code.

EFFECTIVE DATE

September 1, 2009.