

BILL ANALYSIS

Senate Research Center
81R4375 SGA-D

S.B. 2051
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Natural Resources
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, the Texas Parks and Wildlife Department (TPWD) cannot accept credit cards for boat and boat motor sales tax payments and the percentage of sales tax that TPWD retains through investigation and enforcement is inadequate to cover operational costs for investigators. This bill amends Section 160.121 (Amount of Tax Sent to Comptroller), Tax Code, to allow for the recovery of operational costs that would be incurred by TPWD when collecting boat sales taxes paid by credit card, if credit card payments were accepted by TPWD for boat transactions, and costs incurred by TPWD when unpaid boat sales tax are subsequently recovered through TPWD investigation and enforcement efforts.

As proposed, S.B. 2051 authorizes the Parks and Wildlife Commission (commission) to set and charge a fee for the use of a credit card to pay a fee assessed by TPWD or a tax collected by TPWD in an amount reasonable and necessary to reimburse TPWD for the costs involved in the use of the card.

RULEMAKING AUTHORITY

Rulemaking authority is expressly granted to the comptroller of public accounts and the Parks and Wildlife Commission in SECTION 2 (Section 160.121, Tax Code) of this bill.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 11.027(d), Parks and Wildlife Code, to authorize the Parks and Wildlife Commission (commission) to set and charge a fee for the use of a credit card to pay a fee assessed by the Texas Parks and Wildlife Department (TPWD) or a tax collected by TPWD under Chapter 160 (Taxes on Sales and Use of Boats and Boat Motors), Tax Code, in an amount reasonable and necessary to reimburse TPWD for the costs involved in the use of the card.

SECTION 2. Amends Section 160.121, Tax Code, by amending Subsection (c) and adding Subsection (d), as follows:

(c) Requires that the following amounts, rather than five percent of the taxes collected by TPWD under this chapter, be deposited to the credit of the game, fish, and water safety account and used by TPWD for the administration of this chapter:

(1) five percent of the taxes collected by TPWD under this chapter;

(2) an amount equal to the credit card usage fees incurred by TPWD related to taxes collected by TPWD under this chapter; and

(3) all taxes collected by TPWD under this chapter as a result of law enforcement investigative activities.

(d) Authorizes the comptroller of public accounts and the commission to adopt rules to implement this section.

SECTION 3. Makes application of Section 160.121, Tax Code, as amended by this Act, prospective.

SECTION 4. Effective date: September 1, 2009.