

By: Villarreal

H.B. No. 2338

Substitute the following for H.B. No. 2338:

By: Oliveira

C.S.H.B. No. 2338

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the refund of the sales taxes imposed on real property  
3 repair and remodeling services for certain energy efficient  
4 facilities.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Subchapter I, Chapter 151, Tax Code, is amended  
7 by adding Section 151.4295 to read as follows:

8 Sec. 151.4295. TAX REFUND FOR CERTAIN ENERGY EFFICIENT  
9 FACILITIES. (a) The owner of a facility designated as "Energy  
10 Star" by the United States Environmental Protection Agency may  
11 apply to the comptroller for and receive a refund in an amount equal  
12 to the amount paid by the owner for taxes imposed by this chapter on  
13 real property repair and remodeling services performed on the  
14 facility in the 18 months preceding the 12-month period in which the  
15 facility's energy usage data formed the basis of the designation.

16 (b) The owner of a facility designated as "Designed to Earn  
17 the Energy Star" by the United States Environmental Protection  
18 Agency may apply to the comptroller for and receive a refund in an  
19 amount equal to the amount paid by the owner for taxes imposed by  
20 this chapter on real property repair and remodeling services  
21 performed on the facility in the 18 months immediately following  
22 the date of the facility's designation.

23 (c) The comptroller may require an applicant under this  
24 section to provide copies of invoices showing amounts of taxes paid

1 that are claimed for refund and documentation from the United  
2 States Environmental Protection Agency establishing the existence  
3 of a facility's designation. For a facility designated as  
4 "Designed to Earn the Energy Star," the comptroller may also  
5 require a certification by a registered architect on a form  
6 prescribed by the comptroller that the project receiving the  
7 designation was completed in accordance with the requirements to  
8 achieve an Energy Star rating at or above the 75th percentile.

9 (d) Taxes paid on construction materials are not eligible  
10 for refund under this section.

11 (e) A reference in this section to the United States  
12 Environmental Protection Agency's "Energy Star" or "Designed to  
13 Earn the Energy Star" designation includes a successor to that  
14 agency or designation.

15 SECTION 2. (a) The change in law made by this Act does not  
16 affect tax liability accruing before the effective date of this  
17 Act. That liability continues in effect as if this Act had not been  
18 enacted, and the former law is continued in effect for the  
19 collection of taxes due and for civil and criminal enforcement of  
20 the liability for those taxes.

21 (b) The change in law made by this Act does not establish an  
22 entitlement to a refund of taxes paid before the effective date of  
23 this Act.

24 SECTION 3. This Act takes effect September 1, 2009.