

By: Davis of Dallas

H.B. No. 3530

A BILL TO BE ENTITLED

1 AN ACT

2 relating to allowing a person who originally paid a tax to obtain
3 reimbursement for tax paid in error.

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

5 SECTION 1. Section 111.104, Tax Code, is amended by
6 amending Subsections (b) and (f) and adding Subsection (g) to read
7 as follows:

8 (b) Except as provided by Subsection (g), a [A] tax refund
9 claim may be filed with the comptroller only by the person who
10 directly paid the tax to this state or by the person's attorney,
11 assignee, or other successor.

12 (f) No taxes, penalties, or interest may be refunded to a
13 person who has collected the taxes from another person unless the
14 person has refunded all the taxes and interest to the person from
15 whom the taxes were collected, unless the refund is to a person who
16 originally paid the tax under Subsection (g).

17 (g) A tax refund claim may be filed with the comptroller by a
18 person who originally paid the tax and not the person who directly
19 paid the tax to the state. The comptroller shall adopt rules to
20 implement this subsection, including procedures for filing the
21 claim.

22 SECTION 2. This Act takes effect September 1, 2009.