

By: Oliveira

H.B. No. 3899

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the administration of and exemptions from the gas
3 production tax.

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

5 SECTION 1. Section 201.058(a), Tax Code, is amended to read
6 as follows:

7 (a) The exemptions described by Sections 202.056, 202.057,
8 [~~202.059~~] and 202.060 apply to the taxes imposed by this chapter as
9 authorized by and subject to the certifications and approvals
10 required by those sections.

11 SECTION 2. Section 201.203(a), Tax Code, is amended to read
12 as follows:

13 (a) On or before the 20th day of the second month following
14 the month in which gas was produced, the [~~last day of each calendar~~
15 ~~month, each~~] producer shall file a report with the comptroller on
16 forms prescribed by the comptroller. The report must contain the
17 following information concerning gas produced during the
18 [~~preceding calendar~~] month being reported:

19 (1) the gross amount of gas produced that is subject to
20 the tax imposed by this chapter;

21 (2) the leases from which the gas was produced;

22 (3) the names and addresses of the first purchasers of
23 the gas; and

24 (4) other information the comptroller may reasonably

1 require.

2 SECTION 3. Section 201.2035(a), Tax Code, is amended to
3 read as follows:

4 (a) On or before the 20th day of the second month following
5 the month in which gas was purchased from a producer, the [~~last day~~
6 ~~of each calendar month, each~~] first purchaser must file a report
7 with the comptroller on forms prescribed by the comptroller. The
8 report must contain the following information concerning gas
9 purchased from a producer during the [~~preceding calendar~~] month
10 being reported:

11 (1) the gross amount of gas purchased from each
12 producer;

13 (2) the price paid for the gas;

14 (3) the leases from which the gas was produced; and

15 (4) other information the comptroller may reasonably
16 require.

17 SECTION 4. This Act takes effect September 1, 2009.