

By: Merritt

H.B. No. 4668

A BILL TO BE ENTITLED

AN ACT

relating to a fee on the importation and exportation of natural gas for coastal protection.

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

SECTION 1. Subchapter D, Chapter 40, Natural Resources Code, is amended by adding Section 40.1545 to read as follows:

Sec. 40.1545. FEE ON IMPORTATION AND EXPORTATION OF NATURAL GAS FOR COASTAL EROSION. (a) A fee is imposed on each person who purchases natural gas that is imported into or exported out of this state. The rate of the fee imposed by this section is 25 cents on each million British thermal units of natural gas purchased by the person that is imported into or exported out of this state.

(b) On or before the 25th day of each month, each person on whom a fee is imposed by this section shall send to the comptroller the amount of fee due under this section for the preceding month.

(c) On or before the 25th day of each month, each person on whom a fee is imposed by this section shall file with the comptroller a report stating:

(1) the amount of natural gas purchased by the person that was imported into or exported out of this state during the preceding month; and

(2) any other information required by the comptroller.

(d) A person on whom a fee is imposed by this section shall keep a complete record of:

1           (1) the amount of natural gas purchased by the person  
2 that is imported into or exported out of this state; and

3           (2) any other information required by the comptroller.

4           (e) Subtitle B, Title 2, Tax Code, including Section  
5 111.060, Tax Code, applies to the fee imposed by this section.

6           (f) A person on whom a fee is imposed by this section and who  
7 fails to file a report as required by this section or does not pay  
8 the fee when it is due forfeits to the state a penalty of 12 percent  
9 of the amount of delinquent fee. If a report required by this  
10 section is not filed or a fee imposed by this section is not paid  
11 within 30 days after it is due, the person on whom the fee is imposed  
12 forfeits to the state a penalty of an additional 12 percent of the  
13 amount of delinquent fee. The minimum penalty under this  
14 subsection is \$1.

15           (g) All of the revenue from the fee imposed by this section  
16 shall be deposited to the credit of the coastal protection fund  
17 until the commissioner certifies that the unencumbered balance in  
18 the fund has reached \$20 million. Notwithstanding Section 40.151,  
19 following the commissioner's certification to the comptroller that  
20 the unencumbered balance in the fund has reached \$20 million, the  
21 comptroller shall deposit the fee imposed by this section to the  
22 credit of the general revenue fund.

23           (h) If the unencumbered balance in the fund falls below \$20  
24 million, the commissioner shall certify that fact to the  
25 comptroller. On receiving the commissioner's certification, the  
26 comptroller shall resume depositing the fee imposed by this section  
27 to the credit of the fund until deposits to the credit of the fund

1 are suspended in the manner provided in Subsection (g).

2 (i) For purposes of this section, the unencumbered balance  
3 of the fund shall be determined by the unencumbered cash balance of  
4 the fund at the end of each month.

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