

By: Duncan

S.B. No. 997

A BILL TO BE ENTITLED

AN ACT

relating to the administration of and exemptions from the gas production tax.

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

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

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

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

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

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

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

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

(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.