

1-1 By: Duncan S.B. No. 997
1-2 (In the Senate - Filed February 20, 2009; March 9, 2009, read
1-3 first time and referred to Committee on Finance; March 31, 2009,
1-4 reported favorably by the following vote: Yeas 14, Nays 0;
1-5 March 31, 2009, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the administration of and exemptions from the gas
1-9 production tax.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Subsection (a), Section 201.058, Tax Code, is
1-12 amended to read as follows:

1-13 (a) The exemptions described by Sections 202.056, 202.057,
1-14 ~~[202.059,]~~ and 202.060 apply to the taxes imposed by this chapter as
1-15 authorized by and subject to the certifications and approvals
1-16 required by those sections.

1-17 SECTION 2. Subsection (a), Section 201.203, Tax Code, is
1-18 amended to read as follows:

1-19 (a) On or before the 20th day of the second month following
1-20 the month in which gas was produced, the ~~[last day of each calendar~~
1-21 ~~month, each]~~ producer shall file a report with the comptroller on
1-22 forms prescribed by the comptroller. The report must contain the
1-23 following information concerning gas produced during the
1-24 ~~[preceding calendar]~~ month being reported:

1-25 (1) the gross amount of gas produced that is subject to
1-26 the tax imposed by this chapter;

1-27 (2) the leases from which the gas was produced;

1-28 (3) the names and addresses of the first purchasers of
1-29 the gas; and

1-30 (4) other information the comptroller may reasonably
1-31 require.

1-32 SECTION 3. Subsection (a), Section 201.2035, Tax Code, is
1-33 amended to read as follows:

1-34 (a) On or before the 20th day of the second month following
1-35 the month in which gas was purchased from a producer, the ~~[last day~~
1-36 ~~of each calendar month, each]~~ first purchaser must file a report
1-37 with the comptroller on forms prescribed by the comptroller. The
1-38 report must contain the following information concerning gas
1-39 purchased from a producer during the ~~[preceding calendar]~~ month
1-40 being reported:

1-41 (1) the gross amount of gas purchased from each
1-42 producer;

1-43 (2) the price paid for the gas;

1-44 (3) the leases from which the gas was produced; and

1-45 (4) other information the comptroller may reasonably
1-46 require.

1-47 SECTION 4. This Act takes effect September 1, 2009.

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