

By: Williams

S.B. No. 1496

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the revocation and reinstatement of an end user number  
3 for purposes of purchasing dyed diesel fuel.

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

5 SECTION 1. Section 162.206, Tax Code, is amended by adding  
6 Subsections (k) and (l) to read as follows:

7 (k) On receipt of notice of a final judgment entered by a  
8 court against a purchaser of dyed diesel fuel for failure to pay an  
9 amount owed to a licensed supplier or distributor for the purchase  
10 of dyed diesel fuel, the comptroller shall revoke the end user  
11 number issued to the purchaser. The comptroller shall provide the  
12 notice described by Subsection (e)(2) to the licensed supplier or  
13 distributor if the purchaser's end user number is revoked.

14 (l) The comptroller may reinstate an end user number that is  
15 revoked under Subsection (k) on receipt of proof satisfactory to  
16 the comptroller that the purchaser whose end user number was  
17 revoked has satisfied the judgment described by Subsection (k),  
18 including all costs and other amounts awarded in the judgment.

19 SECTION 2. The change in law made by this Act applies to the  
20 revocation of an end user number of a purchaser of dyed diesel fuel  
21 against whom a judgment described by Section 162.206(k), Tax Code,  
22 as added by this Act, is entered, regardless of whether the judgment  
23 was entered before, on, or after the effective date of this Act.

24 SECTION 3. This Act takes effect September 1, 2009.