

By: Averitt

S.B. No. 2051

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the collection by the Parks and Wildlife Department of
3 taxes imposed on the sales and use of boats and boat motors and to
4 the disposition of those taxes.

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

6 SECTION 1. Subsection (d), Section 11.027, Parks and
7 Wildlife Code, is amended to read as follows:

8 (d) The commission may set and charge a fee for the use of a
9 credit card to pay a fee assessed by the department or a tax
10 collected by the department under Chapter 160, Tax Code, in an
11 amount reasonable and necessary to reimburse the department for the
12 costs involved in the use of the card. The department shall deposit
13 the money in the state treasury.

14 SECTION 2. Section 160.121, Tax Code, is amended by
15 amending Subsection (c) and adding Subsection (d) to read as
16 follows:

17 (c) The following amounts [~~Five percent of the taxes~~
18 ~~collected by the department under this chapter~~] shall be deposited
19 to the credit of the game, fish, and water safety account and used
20 by the department for the administration of this chapter:

21 (1) five percent of the taxes collected by the
22 department under this chapter;

23 (2) an amount equal to the credit card usage fees
24 incurred by the department related to taxes collected by the

1 department under this chapter; and

2 (3) all taxes collected by the department under this
3 chapter as a result of law enforcement investigative activities.

4 (d) The comptroller and the Parks and Wildlife Commission
5 may adopt rules to implement this section.

6 SECTION 3. Section 160.121, Tax Code, as amended by this
7 Act, applies only to tax amounts collected or credit card usage fees
8 incurred by the Parks and Wildlife Department under Chapter 160,
9 Tax Code, on or after September 1, 2009. A tax collected or a credit
10 card usage fee incurred under that chapter before September 1,
11 2009, is subject to the law as it existed on the date the tax was
12 collected or the fee was incurred, and the former law remains in
13 effect for that purpose.

14 SECTION 4. This Act does not make an appropriation. A
15 provision in this Act that creates a new governmental program,
16 creates a new entitlement, or imposes a new duty on a governmental
17 entity is not mandatory during a fiscal period for which the
18 legislature has not made a specific appropriation to implement the
19 provision.

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