

1-1 By: Averitt S.B. No. 2051  
1-2 (In the Senate - Filed March 12, 2009; March 31, 2009, read  
1-3 first time and referred to Committee on Natural Resources;  
1-4 April 15, 2009, reported favorably by the following vote: Yeas 10,  
1-5 Nays 0; April 15, 2009, sent to printer.)

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

1-8 relating to the collection by the Parks and Wildlife Department of  
1-9 taxes imposed on the sales and use of boats and boat motors and to  
1-10 the disposition of those taxes.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Subsection (d), Section 11.027, Parks and  
1-13 Wildlife Code, is amended to read as follows:

1-14 (d) The commission may set and charge a fee for the use of a  
1-15 credit card to pay a fee assessed by the department or a tax  
1-16 collected by the department under Chapter 160, Tax Code, in an  
1-17 amount reasonable and necessary to reimburse the department for the  
1-18 costs involved in the use of the card. The department shall deposit  
1-19 the money in the state treasury.

1-20 SECTION 2. Section 160.121, Tax Code, is amended by  
1-21 amending Subsection (c) and adding Subsection (d) to read as  
1-22 follows:

1-23 (c) The following amounts [~~Five percent of the taxes~~  
1-24 ~~collected by the department under this chapter~~] shall be deposited  
1-25 to the credit of the game, fish, and water safety account and used  
1-26 by the department for the administration of this chapter:

1-27 (1) five percent of the taxes collected by the  
1-28 department under this chapter;

1-29 (2) an amount equal to the credit card usage fees  
1-30 incurred by the department related to taxes collected by the  
1-31 department under this chapter; and

1-32 (3) all taxes collected by the department under this  
1-33 chapter as a result of law enforcement investigative activities.

1-34 (d) The comptroller and the Parks and Wildlife Commission  
1-35 may adopt rules to implement this section.

1-36 SECTION 3. Section 160.121, Tax Code, as amended by this  
1-37 Act, applies only to tax amounts collected or credit card usage fees  
1-38 incurred by the Parks and Wildlife Department under Chapter 160,  
1-39 Tax Code, on or after September 1, 2009. A tax collected or a credit  
1-40 card usage fee incurred under that chapter before September 1,  
1-41 2009, is subject to the law as it existed on the date the tax was  
1-42 collected or the fee was incurred, and the former law remains in  
1-43 effect for that purpose.

1-44 SECTION 4. This Act takes effect September 1, 2009.

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