

## **BILL ANALYSIS**

Senate Research Center

H.B. 3182  
By: Ritter (Williams)  
Finance  
5/13/2011  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

H.B. 3182 amends current law relating to the imposition of state taxes, including the sales and use, motor vehicle sales and use, and hotel occupancy tax, on certain oilfield portable units.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 151.308(a), Tax Code, to provide that certain items are exempted from the taxes imposed by this chapter, including motor vehicles, trailers, and semitrailers as defined, taxed, or exempted by Chapter 152 (Taxes on Sale, Rental, and Use of Motor Vehicle), other than a mobile office or an oilfield portable unit, as those terms are defined by Section 152.001 (Definitions), rather than 152.001(16) (defining "mobile office").

SECTION 2. Amends Section 152.001, Tax Code, by amending Subdivision (4) and adding Subdivision (20) to redefine "motor vehicle" and define "oilfield portable unit."

SECTION 3. Amends Section 156.001, Tax Code, to redefine "hotel."

SECTION 4. Provides that the change in law made by this Act does not affect tax liability accruing before the effective date of this Act. Provides that that liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

SECTION 5. Effective date: September 1, 2011.