

By: Lucio III

H.B. No. 454

A BILL TO BE ENTITLED

AN ACT

1
2 relating to exempting fuel ethanol derived from cellulosic biomass
3 and blended with gasoline from the motor fuels tax.

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

5 SECTION 1. Section 162.104, Tax Code, is amended by adding
6 Subsection (g) to read as follows:

7 (g) The tax imposed by this subchapter does not apply to the
8 volume of fuel ethanol derived from cellulosic biomass that is
9 blended together with taxable gasoline when the finished product
10 sold or used is clearly identified on the sales invoice as a
11 combination of gasoline and fuel ethanol derived from cellulosic
12 biomass.

13 SECTION 2. The change in law made by this Act does not
14 affect taxes imposed before the effective date of this Act, and the
15 law in effect before the effective date of this Act is continued in
16 effect for purposes of the liability for and collection of those
17 taxes.

18 SECTION 3. This Act takes effect September 1, 2011.