

By: Driver

H.B. No. 1364

A BILL TO BE ENTITLED

AN ACT

1
2 relating to a credit or refund for diesel fuel taxes paid on diesel
3 fuel used in this state by auxiliary power units or power take-off
4 equipment.

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

6 SECTION 1. Section 162.227, Tax Code, is amended by adding
7 Subsection (d-1) to read as follows:

8 (d-1) A license holder may take a credit on a return for the
9 period in which the purchase occurred, and a person who does not
10 hold a license may file a refund claim with the comptroller, if the
11 license holder or person paid tax on diesel fuel and the diesel fuel
12 is used in this state by an auxiliary power unit or power take-off
13 equipment on a motor vehicle equipped with a separate tank that
14 stores the diesel fuel used to power the auxiliary power unit or
15 power take-off equipment. The climate-control air conditioning or
16 heating system of a motor vehicle that has a primary purpose of
17 providing for the convenience or comfort of the operator or
18 passengers is not a power take-off system, and a credit or refund
19 may not be allowed for the tax paid on any portion of the diesel fuel
20 that is used for that purpose.

21 SECTION 2. This Act takes effect September 1, 2011.