

By: Otto

H.B. No. 2008

A BILL TO BE ENTITLED

AN ACT

relating to automated sales and use tax remittances by retailers.

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

SECTION 1. Section 151.106(c), Tax Code, is amended to read as follows:

(c) A retailer required to register under this section must:

(1) comply with Subchapter G; and

(2) notify the comptroller if the retailer enrolls in an automated sales tax remittance system under Section 151.434 [of this chapter].

SECTION 2. Section 151.401(a), Tax Code, is amended to read as follows:

(a) The taxes imposed by this chapter are due and payable to the comptroller on or before the 20th day of the month following the end of each calendar month unless a taxpayer:

(1) qualifies as a quarterly filer under Subsection

(b);

(2) [of this section or unless the taxpayer] prepays the tax on a quarterly basis as permitted by Section 151.424; or

(3) pays its taxes using an automated sales tax remittance system under Section 151.434 on a more frequent basis than monthly or quarterly as determined by the comptroller [of this code].

SECTION 3. Subchapter I, Chapter 151, Tax Code, is amended

1 by adding Section 151.434 to read as follows:

2 Sec. 151.434. AUTOMATED SALES TAX REMITTANCE SYSTEM. (a)
3 The comptroller shall establish guidelines by which a person is
4 certified to operate an automated sales tax remittance system for
5 retailers to remit taxes due under this chapter.

6 (b) To receive certification from the comptroller, the
7 automated sales tax remittance system operated by the person must:

8 (1) comply with existing comptroller electronic
9 filing system requirements; and

10 (2) provide a split funding process by which a portion
11 of the retailer's daily credit card receipts are deposited in a
12 separate bank account established by the retailer for the purpose
13 of satisfying all or part of the retailer's tax payment liability
14 under this chapter.

15 (c) The person operating the system may not require the
16 retailer to pay an extra fee to a credit card processing company or
17 bank beyond normal account fees for the maintenance of the separate
18 bank account.

19 (d) The comptroller shall notify persons who hold a sales
20 tax permit under this chapter of all persons who are certified under
21 this section. The comptroller shall include the notification in any
22 correspondence to the permit holder, on the comptroller's website,
23 and on the form prescribed by the comptroller under Section
24 151.202.

25 (e) If the comptroller determines that it is necessary to
26 ensure compliance with this chapter, the comptroller may require a
27 retailer to enroll with a person certified under this section.

1 SECTION 4. The comptroller is not required to modify its
2 correspondence, website, or forms solely to comply with Section
3 151.434(d), Tax Code, as added by this Act. When the comptroller
4 for other reasons modifies its correspondence, website, or forms,
5 the comptroller shall comply with Section 151.434(d), Tax Code, as
6 added by this Act, for the correspondence, website, or forms.

7 SECTION 5. This Act takes effect September 1, 2011.