

By: Burnam

H.B. No. 3067

A BILL TO BE ENTITLED

AN ACT

relating to a surcharge on certain fuel inefficient vehicles.

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

SECTION 1. Section 152.001, Tax Code, is amended by adding Subdivisions (20), (21), and (22) to read as follows:

(20) "Combined fuel economy estimate" means an estimate of the average number of miles traveled by a vehicle per gallon of fuel consumed.

(21) "Corporate average fuel economy standard" means a measure of the average fuel economy of a manufacturer's fleet of passenger automobiles of the same model year.

(22) "Passenger automobile" means a motor vehicle defined as a passenger automobile under 49 C.F.R. Section 523.4.

SECTION 2. Subchapter B, Chapter 152, Tax Code, is amended by adding Section 152.0211 to read as follows:

Sec. 152.0211. FUEL INEFFICIENT PASSENGER AUTOMOBILE SURCHARGE. (a) A surcharge is imposed on every retail sale, lease, or use of a new motor vehicle that is a fuel inefficient passenger automobile.

(b) The amount of the surcharge for a fuel inefficient passenger automobile under this section is \$100.

(c) Except as provided by Subsection (d), a passenger automobile is considered to be fuel inefficient under this section if the comptroller determines that, for the automobile's model

1 year, the automobile's combined fuel economy estimate, as reported
2 by the United States Environmental Protection Agency, is less than
3 or equal to the product of the automobile manufacturer's corporate
4 average fuel economy standard, as established by the National
5 Highway Traffic Safety Administration, multiplied by 0.9 and
6 rounded up to the nearest one-tenth mile per gallon.

7 (d) In determining whether a passenger automobile is fuel
8 inefficient, and to the extent consistent with federal law, the
9 comptroller by rule may adopt any other nationally accepted fuel
10 economy estimates or measures reported or established by an
11 independent agency or organization that tests and calculates the
12 fuel economy of passenger automobiles.

13 (e) The surcharge authorized under this section is
14 collected at the same time and in the same manner and is
15 administered and enforced in the same manner as the tax imposed
16 under this chapter. The comptroller by rule shall adopt any
17 additional procedures necessary for the collection,
18 administration, and enforcement of the surcharge authorized under
19 this section.

20 SECTION 3. The change in law made by this Act applies only
21 to a passenger automobile of a model year of 2012 or later.

22 SECTION 4. This Act takes effect September 1, 2011.