

By: Ritter

H.B. No. 3182

A BILL TO BE ENTITLED

AN ACT

relating to the imposition of the sales tax imposed on certain
oilfield portable units

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

SECTION 1. Section 152.001, Tax Code, is amended to read as
follows:

(20) "Oilfield Portable Unit" means a temporary building,
with or without wheels, used at any oil, gas, water disposal, or
injection well site as on-site sleeping accommodation, office or
other temporary work place for well site employees, contractors or
workers that does not require attachment to a foundation or to real
property to be functional.

SECTION 2. Section 152.001(4), Tax Code, is amended to read
as follows:

(4) "Motor Vehicle" does not include:

- (A) a device moved only by human power;
- (B) a device used exclusively on stationary rail or
tracks;
- (C) road-building machinery;
- (D) a mobile office;
- (E) a vehicle with respect to which the certificate of
title has been surrendered in exchange for:

(i) a salvage vehicle title issued pursuant to
Chapter 501, Transportation Code;

1 (ii) a certificate of authority issued pursuant
2 to Chapter 683, Transportation Code;

3 (iii) a nonrepairable vehicle title issued
4 pursuant to Chapter 501, Transportation Code;

5 (iv) an ownership document issued by another
6 state if the document is comparable to a document issued pursuant to
7 Subparagraph (i), (ii), or (iii); ~~or~~

8 (F) a vehicle that has been declared a total loss by an
9 insurance company pursuant to the settlement or adjustment of a
10 claim; or

11 (G) an oilfield portable unit as defined by Section
12 152.001(20).

13 SECTION 3. Section 151.308(a), Tax Code, is amended to read
14 as follows:

15 (5) motor vehicles, trailers, and semitrailers
16 as defined, taxed, or exempted by Chapter 152, other than a mobile
17 office as defined by Section 152.001(16) or an oilfield portable
18 unit as defined by Section 152.001(20);

19 SECTION 4 Section 156.001, Tax Code, is amended to read as
20 follows:

21 Sec. 156.001. DEFINITION. In this chapter, "hotel" means a
22 building in which members of the public obtain sleeping
23 accommodations for consideration. The term included a hotel,
24 motel, tourist home, tourist house, tourist court, lodging house,
25 inn, rooming house, or bed and breakfast. The term does not
26 include:

27 (1) a hospital, sanitarium, or nursing home; ~~or~~

1 (2) a dormitory or other housing facility owned or
2 leased and operated by an institution of higher education or a
3 private or independent institution of higher education as those
4 terms are defined by Section 61.003, Education Code, used by the
5 institution for the purpose of providing sleeping accommodations
6 for persons engaged in an educational program or activity at the
7 institution~~;~~ or

8 (3) an oilfield portable unit as defined in Section
9 152.001(20).

10 SECTION 5. Section 158.154(b), Tax Code, is amended to read
11 as follows:

12 (b) Manufactured homes are not to be taxed as motor vehicles
13 under Chapter 152 of this code and are not taxable items under
14 Chapter 151 of this code~~,~~ except for manufactured homes used as an
15 oilfield portable unit as defined in Section 152.001(20) of this
16 code.

17 SECTION 6. The change in law made by this Act does not
18 affect tax liability accruing before the effective date of this
19 Act. That liability continues in effect as if this Act had not been
20 enacted, and the former law is continued in effect for the
21 collection of taxes due and for civil and criminal enforcement of
22 the liability for those taxes.

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