

1-1 By: Ritter (Senate Sponsor - Williams) H.B. No. 3182
1-2 (In the Senate - Received from the House May 5, 2011;
1-3 May 9, 2011, read first time and referred to Committee on Finance;
1-4 May 17, 2011, reported favorably by the following vote: Yeas 13,
1-5 Nays 0; May 17, 2011, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the imposition of state taxes, including the sales and
1-9 use, motor vehicle sales and use, and hotel occupancy tax, on
1-10 certain oilfield portable units.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 151.308(a), Tax Code, is amended to read
1-13 as follows:

1-14 (a) The following are exempted from the taxes imposed by
1-15 this chapter:

1-16 (1) oil as taxed by Chapter 202;

1-17 (2) sulphur as taxed by Chapter 203;

1-18 (3) motor fuels and special fuels as defined, taxed,
1-19 or exempted by Chapter 162;

1-20 (4) cement as taxed by Chapter 181;

1-21 (5) motor vehicles, trailers, and semitrailers as
1-22 defined, taxed, or exempted by Chapter 152, other than a mobile
1-23 office or an oilfield portable unit, as those terms are defined by
1-24 Section 152.001 [152.001(16)];

1-25 (6) mixed beverages, ice, or nonalcoholic beverages
1-26 and the preparation or service of these items if the receipts are
1-27 taxable by Chapter 183;

1-28 (7) alcoholic beverages when sold to the holder of a
1-29 private club registration permit or to the agent or employee of the
1-30 holder of a private club registration permit if the holder or agent
1-31 or employee is acting as the agent of the members of the club and if
1-32 the beverages are to be served on the premises of the club;

1-33 (8) oil well service as taxed by Subchapter E, Chapter
1-34 191; and

1-35 (9) insurance premiums subject to gross premiums
1-36 taxes.

1-37 SECTION 2. Section 152.001, Tax Code, is amended by
1-38 amending Subdivision (4) and adding Subdivision (20) to read as
1-39 follows:

1-40 (4) "Motor Vehicle" does not include:

1-41 (A) a device moved only by human power;

1-42 (B) a device used exclusively on stationary rails
1-43 or tracks;

1-44 (C) road-building machinery;

1-45 (D) a mobile office;

1-46 (E) a vehicle with respect to which the
1-47 certificate of title has been surrendered in exchange for:

1-48 (i) a salvage vehicle title issued pursuant
1-49 to Chapter 501, Transportation Code;

1-50 (ii) a certificate of authority issued
1-51 pursuant to Chapter 683, Transportation Code;

1-52 (iii) a nonrepairable vehicle title issued
1-53 pursuant to Chapter 501, Transportation Code;

1-54 (iv) an ownership document issued by
1-55 another state if the document is comparable to a document issued
1-56 pursuant to Subparagraph (i), (ii), or (iii); ~~or~~

1-57 (F) a vehicle that has been declared a total loss
1-58 by an insurance company pursuant to the settlement or adjustment of
1-59 a claim; or

1-60 (G) an oilfield portable unit.

1-61 (20) "Oilfield portable unit" means a bunkhouse,
1-62 manufactured home, trailer, or semitrailer that:

1-63 (A) is not a travel trailer, as defined by
1-64 Section 502.166(e), Transportation Code;

2-1 (B) is designed to be used for temporary lodging
2-2 or as temporary office space;

2-3 (C) is used exclusively at any oil, gas, water
2-4 disposal, or injection well site to provide to well site employees,
2-5 contractors, or other workers sleeping accommodations or temporary
2-6 work space, including office space; and

2-7 (D) does not require attachment to a foundation
2-8 or to real property to be functional.

2-9 SECTION 3. Section 156.001, Tax Code, is amended to read as
2-10 follows:

2-11 Sec. 156.001. DEFINITION. In this chapter, "hotel" means a
2-12 building in which members of the public obtain sleeping
2-13 accommodations for consideration. The term includes a hotel,
2-14 motel, tourist home, tourist house, tourist court, lodging house,
2-15 inn, rooming house, or bed and breakfast. The term does not
2-16 include:

2-17 (1) a hospital, sanitarium, or nursing home; [~~or~~]

2-18 (2) a dormitory or other housing facility owned or
2-19 leased and operated by an institution of higher education or a
2-20 private or independent institution of higher education as those
2-21 terms are defined by Section 61.003, Education Code, used by the
2-22 institution for the purpose of providing sleeping accommodations
2-23 for persons engaged in an educational program or activity at the
2-24 institution; or

2-25 (3) an oilfield portable unit, as defined by Section
2-26 152.001.

2-27 SECTION 4. The change in law made by this Act does not
2-28 affect tax liability accruing before the effective date of this
2-29 Act. That liability continues in effect as if this Act had not been
2-30 enacted, and the former law is continued in effect for the
2-31 collection of taxes due and for civil and criminal enforcement of
2-32 the liability for those taxes.

2-33 SECTION 5. This Act takes effect September 1, 2011.

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