

By: Williams

S.B. No. 1772

A BILL TO BE ENTITLED

AN ACT

1
2 relating to computation of the volume of components blended with
3 taxable diesel for the exemption from motor fuels tax.

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

5 SECTION 1. Section 162.204, Tax Code, is amended by adding
6 Subsection (g) to read as follows:

7 (g) An invoice provided by a supplier or permissive supplier
8 or a distributor for a sale for which an exemption is taken under
9 Subsection (a)(9) may be calculated by rounding the volume of the
10 exempt component to the nearest whole percent. The amount of an
11 exemption taken under Subsection (a)(9) must be the same as the
12 amount shown on the invoice and must be reported to the comptroller
13 in that amount.

14 SECTION 2. This Act takes effect immediately if it receives
15 a vote of two-thirds of all the members elected to each house, as
16 provided by Section 39, Article III, Texas Constitution. If this
17 Act does not receive the vote necessary for immediate effect, this
18 Act takes effect September 1, 2011.