

By: Thompson of Harris

H.B. No. 1660

A BILL TO BE ENTITLED

AN ACT

relating to the collection and reporting of municipal and other local governmental entity sales and use taxes.

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

SECTION 1. Subchapter D, Chapter 321, Tax Code, is amended by adding Section 321.3015 to read as follows:

Sec. 321.3015. TAX DELINQUENCY. (a) For purposes of this chapter, a tax is delinquent if:

(1) a person fails to correctly collect and remit to the comptroller all or part of a tax due under this chapter to a municipality or other local governmental entity in which the sale was consummated as determined under Section 321.203; or

(2) a person who has collected all or part of a tax due under this chapter reports to the comptroller in error that all or part of that tax relates to a sale that occurred in a municipality or other local governmental entity that is not the municipality or entity in which the sale was consummated as determined under Section 321.203.

(b) The comptroller shall administer a tax governed by this chapter in accordance with this section.

(c) The filing of a report described by Subsection (a)(2) does not satisfy reporting requirements prescribed by law.

SECTION 2. The change in law made by this Act does not affect tax liability accruing before the effective date of this

1 Act. That liability continues in effect as if this Act had not been
2 enacted, and the former law is continued in effect for the
3 collection of taxes due and for civil and criminal enforcement of
4 the liability for those taxes.

5 SECTION 3. This Act takes effect immediately if it receives
6 a vote of two-thirds of all the members elected to each house, as
7 provided by Section 39, Article III, Texas Constitution. If this
8 Act does not receive the vote necessary for immediate effect, this
9 Act takes effect September 1, 2013.