

By: Ritter

H.B. No. 1975

A BILL TO BE ENTITLED

AN ACT

relating to the revocation and reinstatement of an end user number for purposes of purchasing dyed diesel fuel.

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

SECTION 1. Section 162.206, Tax Code, is amended by adding Subsections (l) and (m) to read as follows:

(l) On receipt of notice transmitted by an electronic means of a final judgment entered by a court against a purchaser of dyed diesel fuel for failure to pay an amount owed to a licensed supplier or distributor for the purchase of dyed diesel fuel, the comptroller shall revoke the end user number issued to the purchaser. The comptroller shall provide the notice described by Subsection (e)(2) to the licensed supplier or distributor if the purchaser's end user number is revoked.

(m) The comptroller may reinstate an end user number that is revoked under Subsection (l) on receipt of proof transmitted by an electronic means and satisfactory to the comptroller that the purchaser whose end user number was revoked has satisfied the judgment described by Subsection (l), including all costs and other amounts awarded in the judgment.

SECTION 2. The change in law made by this Act applies to the revocation of an end user number of a purchaser of dyed diesel fuel against whom a judgment described by Section 162.206(1), Tax Code, as added by this Act, is entered, regardless of whether the judgment

H.B. No. 1975

1 was entered before, on, or after the effective date of this Act.

2 SECTION 3. This Act takes effect September 1, 2013.