

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

May 13, 2013

TO: Honorable Tommy Williams, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB1975 by Ritter (Relating to the revocation and reinstatement of an end user number for purposes of purchasing dyed diesel fuel.), **As Engrossed**

No significant fiscal implication to the State is anticipated.

The bill would amend Chapter 162 of the Tax Code, regarding motor fuel taxes.

The bill would require the Comptroller, on receipt of notice transmitted by electronic means of final judgment entered by a court, to revoke the end user number of a purchaser who failed to pay a licensed supplier or distributor for the purchase of dyed diesel fuel, and notify the licensed supplier or distributor of the revocation. The Comptroller could reinstate a revoked end user number on receipt of proof transmitted by electronic means that the judgment had been satisfied. The Comptroller issues end user numbers to purchasers of dyed diesel fuel for off-road use, and such sales are not subject to the diesel fuel tax. It is unlikely the bill would have a significant impact on revenue collections from this tax.

The bill would take effect September 1, 2013.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, AG