

By: Bonnen of Galveston

H.B. No. 1871

Substitute the following for H.B. No. 1871:

By: Turner of Tarrant

C.S.H.B. No. 1871

A BILL TO BE ENTITLED

AN ACT

relating to the duty of the comptroller to report sales and use tax information to certain taxing entities.

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

SECTION 1. Section 321.302, Tax Code, is amended by amending Subsections (b) and (c) and adding Subsections (e) and (f) to read as follows:

(b) If a municipality requests an additional report, the comptroller shall make an additional quarterly report to the municipality including the name, address, and account number, if any, of, and the amount of tax received and the amount due to the municipality from, each person doing business in the municipality who has failed to pay the full amount of tax due under this chapter to the municipality or under Chapter 151. The additional report must also include statements:

(1) showing whether or not there has been a partial tax payment by the delinquent taxpayer;

(2) showing whether or not the taxpayer is delinquent in the payment of sales and use taxes due to the municipality or to the state; and

(3) describing the steps taken by the comptroller to collect or allocate the delinquent taxes due to the municipality.

(c) If a municipality determines that a person doing business in the municipality has not fully collected or reported

1 taxes due to the municipality under this chapter [~~is not included in~~  
2 ~~a comptroller's report~~], the municipality shall report to the  
3 comptroller the name and address of the person. Within 120 [~~90~~]  
4 days after receiving the report from a municipality, the  
5 comptroller shall send to the municipality:

6 (1) an explanation as to why the person is not  
7 obligated for the municipal tax;

8 (2) a statement that the person is obligated for the  
9 municipal tax and the tax is delinquent that includes:

10 (A) a description of the action the comptroller  
11 is taking to collect and allocate the delinquent tax; and

12 (B) the date and periods covered by the most  
13 recent audit of the person by the comptroller or a statement that  
14 the comptroller has not conducted an audit of the person; or

15 (3) a certification that the person is obligated for  
16 the municipal tax, the periods for which the person is obligated,  
17 [~~and that~~] the [~~full~~] amount of the tax due, and a statement as to  
18 whether the tax due has been credited to the municipality's  
19 account.

20 (e) The comptroller may set and collect from the  
21 municipality or other local governmental entity reasonable fees to  
22 cover the expense of compiling and providing information.

23 (f) A municipality providing a report to the comptroller  
24 under Subsection (c) preserves the right to receive from the  
25 comptroller the tax due to the municipality from the person that is  
26 the subject of the report for the four years preceding the date the  
27 comptroller receives the report from the municipality and for each

1 subsequent reporting period until the comptroller has fulfilled the  
2 comptroller's duties under that subsection.

3 SECTION 2. This Act takes effect September 1, 2015.