

By: Wray, Harless, King of Taylor, Springer

H.B. No. 2212

Substitute the following for H.B. No. 2212:

By: Button

C.S.H.B. No. 2212

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the repeal of certain state taxes; adding provisions  
3 subject to a criminal penalty.

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

5 ARTICLE 1. BINGO GROSS RENTALS TAX

6 SECTION 1.01. Section 2001.103(d), Occupations Code, is  
7 amended to read as follows:

8 (d) An organization operating under a temporary license is  
9 subject to:

10 (1) the [~~taxes and~~] fees authorized or imposed by this  
11 chapter; and

12 (2) the other provisions of this chapter to the extent  
13 they can be made applicable.

14 SECTION 1.02. Section 2001.312, Occupations Code, is  
15 amended to read as follows:

16 Sec. 2001.312. FAILURE TO FILE [~~TAX OR~~] FEE REPORTS. A  
17 person is not eligible for a license or a license renewal unless all  
18 required reports [~~, tax returns,~~] and requested information have  
19 been filed under this chapter.

20 SECTION 1.03. Section 2001.355(b), Occupations Code, is  
21 amended to read as follows:

22 (b) Before temporarily suspending a license, the director  
23 of bingo operations must follow any prehearing rules adopted by the  
24 commission to determine if the license holder's continued operation

1 may constitute:

2 (1) an immediate threat to the health, safety, morals,  
3 or welfare of the public; or

4 (2) a financial loss to this state, which includes a  
5 license holder's failure to remit [~~taxes under Section 2001.501 or~~]  
6 prize fee payments under Section 2001.502 to the commission as  
7 required by that section [~~those sections~~].

8 SECTION 1.04. Section 2001.437(a), Occupations Code, is  
9 amended to read as follows:

10 (a) If the unit accounting agreement of a unit states that a  
11 unit manager is responsible for compliance with commission rules  
12 and this chapter, the unit manager is responsible for:

13 (1) the filing of one quarterly report for the unit on  
14 a form prescribed by the commission; and

15 (2) the payment of [~~taxes and~~] fees and the  
16 maintenance of the bingo inventory and financial records of the  
17 unit.

18 SECTION 1.05. Section 2001.438(f), Occupations Code, is  
19 amended to read as follows:

20 (f) Each licensed authorized organization that is a member  
21 of the unit shall be jointly and severally liable for:

22 (1) compliance with the requirements of this  
23 subchapter and the rules of the commission relating to the filing of  
24 required reports;

25 (2) the maintenance of bingo inventory and financial  
26 records; and

27 (3) the payment of [~~taxes,~~] fees [~~]~~ and any penalties

1 imposed for a violation of this subchapter or commission rules  
2 related to the operations of the unit.

3 SECTION 1.06. The heading to Subchapter K, Chapter 2001,  
4 Occupations Code, is amended to read as follows:

5 SUBCHAPTER K. [~~TAXES AND~~] PRIZE FEES

6 SECTION 1.07. Section 2001.504, Occupations Code, is  
7 amended to read as follows:

8 Sec. 2001.504. PAYMENT AND REPORTING OF [~~TAX OR~~] FEE. (a)

9 A [~~tax or~~] fee on prizes authorized or imposed under this subchapter  
10 is due and is payable by the license holder or a person conducting  
11 bingo without a license to the commission quarterly on or before the  
12 25th day of the month succeeding each calendar quarter.

13 (b) The report of the [~~a tax or~~] fee on prizes must be filed  
14 under oath on forms prescribed by the commission.

15 (c) The commission shall adopt rules for the payment of the  
16 fee on prizes [~~taxes and fees~~].

17 (d) A license holder required to file a report of the fee on  
18 prizes [~~tax return~~] shall deliver the quarterly report [~~return~~]  
19 with the net amount of the fee [~~tax~~] due to the commission.

20 [~~(e) The commission shall deposit the revenue collected~~  
21 ~~under this section to the credit of the general revenue fund.~~]

22 SECTION 1.08. Section 2001.508, Occupations Code, is  
23 amended to read as follows:

24 Sec. 2001.508. PENALTIES FOR FAILURE TO PAY OR REPORT. (a)

25 If a person fails to file a report of the fee on prizes [~~return~~] as  
26 required by this chapter or fails to pay to the commission the fee  
27 on prizes [~~taxes~~] imposed under this chapter when the report

1 [~~return~~] or payment is due, the person forfeits five percent of the  
2 amount due as a penalty, and after the first 30 days, the person  
3 forfeits an additional five percent.

4 (b) A delinquent payment of the fee on prizes [~~tax~~] accrues  
5 interest at the rate provided by Section 111.060, Tax Code,  
6 beginning on the 60th day after the due date.

7 SECTION 1.09. Section 2001.509, Occupations Code, is  
8 amended to read as follows:

9 Sec. 2001.509. RECOMPUTATION OF PRIZE FEE [~~TAX~~]. If the  
10 commission is not satisfied with a report of the fee on prizes [~~tax~~  
11 ~~return~~] or the amount of the fee on prizes [~~tax~~] required to be  
12 remitted under this chapter to the state by a person, the commission  
13 may compute and determine the amount required to be paid on the  
14 basis of:

15 (1) the facts contained in the report of the fee on  
16 prizes [~~return~~] or report of receipts and expenses; or

17 (2) any information possessed by the commission or  
18 that may come into the possession of the commission, without regard  
19 to the period covered by the information.

20 SECTION 1.10. The heading to Section 2001.510, Occupations  
21 Code, is amended to read as follows:

22 Sec. 2001.510. DETERMINATION IF NO REPORT [~~RETURN~~] MADE.

23 SECTION 1.11. Sections 2001.510(a) and (c), Occupations  
24 Code, are amended to read as follows:

25 (a) If a license holder fails to make a required report of  
26 the fee on prizes [~~return~~], or if a person conducts bingo without a  
27 license, the commission shall make an estimate of the prizes

1 awarded at a bingo occasion [~~or of the gross rentals received by a~~  
2 ~~license holder for the rental of premises~~]. The commission shall  
3 make the estimate for the period in respect to which the license  
4 holder or other person failed to make a report [~~return~~].

5 (c) On the basis of the commission's estimate, the  
6 commission shall compute and determine the amount of the fee on  
7 prizes [~~taxes or fees~~] required to be paid to the state and shall  
8 add to that amount a penalty of 10 percent of the amount.

9 SECTION 1.12. Sections [2001.511](#)(a) and (c), Occupations  
10 Code, are amended to read as follows:

11 (a) If the commission believes that the collection of the [~~a~~  
12 ~~gross rental tax or~~] fee on prizes, an amount of the [~~tax or~~] fee on  
13 prizes required to be remitted to the state, or the amount of a  
14 determination will be jeopardized by delay, the commission shall  
15 make a determination of the [~~tax or~~] fee on prizes or amount of the  
16 [~~tax or~~] fee required to be collected, noting the finding of  
17 jeopardy on the determination. The determined amount is due and  
18 payable immediately.

19 (c) A delinquency penalty of 10 percent of the [~~tax or~~] fee  
20 on prizes or amount of the [~~tax or~~] fee on prizes and interest at the  
21 rate of 10 percent a year attaches to the amount of the [~~tax or~~] fee  
22 on prizes or the amount of the [~~tax or~~] fee on prizes required to be  
23 collected.

24 SECTION 1.13. Section [2001.512](#), Occupations Code, is  
25 amended to read as follows:

26 Sec. 2001.512. APPLICATION OF TAX LAWS. (a) Subtitle B,  
27 Title 2, Tax Code, applies to the administration, collection, and

1 enforcement of [~~the gross rentals tax imposed under Section~~  
2 ~~2001.501 and~~] the fee on prizes imposed under Section 2001.502  
3 except as modified by this chapter.

4 (b) In applying the provisions of Subtitle B, Title 2, Tax  
5 Code, to [~~the gross rentals tax imposed under Section 2001.501 and~~]  
6 the fee on prizes imposed under Section 2001.502 only, the fee on  
7 prizes is treated as if it were a tax and the powers and duties  
8 assigned to the comptroller under that subtitle are assigned to the  
9 commission.

10 SECTION 1.14. Section 2001.513(a), Occupations Code, is  
11 amended to read as follows:

12 (a) At any time within three years after a person is  
13 delinquent in the payment of an amount of the [~~gross rentals tax or~~]  
14 fee on prizes, the commission may collect the amount under this  
15 section.

16 SECTION 1.15. Sections 2001.514(a), (c), and (d),  
17 Occupations Code, are amended to read as follows:

18 (a) To secure payment of [~~the tax on gross rentals or~~] the  
19 fee on prizes imposed under this subchapter, each license holder  
20 shall furnish to the commission:

- 21 (1) a cash bond;
- 22 (2) a bond from a surety company chartered or  
23 authorized to do business in this state;
- 24 (3) certificates of deposit;
- 25 (4) certificates of savings;
- 26 (5) United States treasury bonds;
- 27 (6) subject to the approval of the commission, an

1 assignment of negotiable stocks or bonds; or

2 (7) other security as the commission considers  
3 sufficient.

4 (c) On a license holder's failure to pay [~~the gross rentals~~  
5 ~~tax or~~] the fee on prizes imposed under this subchapter, the  
6 commission may notify the license holder and any surety of the  
7 delinquency by jeopardy or deficiency determination. If payment is  
8 not made when due, the commission may forfeit all or part of the  
9 bond or security.

10 (d) If the license holder ceases to conduct bingo and  
11 relinquishes the license holder's license, the commission shall  
12 authorize the release of all bonds and other security on a  
13 determination that no amounts of [~~the gross rentals tax or~~] the fee  
14 on prizes remain due and payable under this subchapter.

15 SECTION 1.16. Section 2001.515, Occupations Code, is  
16 amended to read as follows:

17 Sec. 2001.515. COMMISSION'S [~~TAX~~] DUTIES. The commission  
18 shall perform all functions incident to the administration,  
19 collection, enforcement, and operation of the fee on prizes [~~a tax~~]  
20 imposed under this subchapter.

21 SECTION 1.17. Section 2001.501, Occupations Code, is  
22 repealed.

23 ARTICLE 2. LIQUEFIED GAS MOTOR FUELS TAX

24 SECTION 2.01. Sections 162.001(38), (39), and (42), Tax  
25 Code, are amended to read as follows:

26 (38) "License holder" means a person licensed by the  
27 comptroller under Section 162.105, 162.205, [~~162.304, 162.305,~~

1 ~~162.306,~~] 162.357, or 162.358.

2 (39) "Liquefied gas" means all combustible gases that  
3 exist in the gaseous state at 60 degrees Fahrenheit and at a  
4 pressure of 14.7 pounds per square inch absolute, but does not  
5 include compressed natural gas, liquefied natural gas, gasoline, or  
6 diesel fuel. Liquefied gas is considered a special fuel for  
7 purposes of Section 151.308.

8 (42) "Motor fuel" means gasoline, diesel fuel,  
9 [~~liquefied gas,~~] gasoline blended fuel, compressed natural gas,  
10 liquefied natural gas, and other products that are offered for  
11 sale, sold, used, or capable of use as fuel for a gasoline-powered  
12 engine or a diesel-powered engine.

13 SECTION 2.02. Section 162.356, Tax Code, is amended to read  
14 as follows:

15 Sec. 162.356. EXEMPTIONS. (a) The tax imposed by this  
16 subchapter does not apply to compressed natural gas or liquefied  
17 natural gas delivered into the fuel supply tank of:

18 (1) a motor vehicle operated exclusively by the United  
19 States, provided that the exemption does not apply with respect to  
20 fuel delivered into the fuel supply tank of a motor vehicle of a  
21 person operating under a contract with the United States;

22 (2) a motor vehicle operated exclusively by a public  
23 school district in this state;

24 (3) a motor vehicle operated exclusively by a  
25 commercial transportation company or a metropolitan rapid transit  
26 authority operating under Chapter 451, Transportation Code, that  
27 provides public school transportation services to a school district



1 under Section 34.008, Education Code, and that uses the fuel only to  
2 provide those services;

3 (4) a motor vehicle operated exclusively by a  
4 volunteer fire department in this state;

5 (5) a motor vehicle operated exclusively by a county  
6 in this state;

7 (6) a motor vehicle operated exclusively by a  
8 nonprofit electric cooperative corporation organized under Chapter  
9 161, Utilities Code;

10 (7) a motor vehicle operated exclusively by a  
11 nonprofit telephone cooperative corporation organized under  
12 Chapter 162, Utilities Code;

13 (8) a motor vehicle that is not registered for use on  
14 the public highways of this state and that is used exclusively  
15 off-highway; ~~or~~

16 (9) off-highway equipment, a stationary engine, a  
17 motorboat, an aircraft, equipment used solely for servicing  
18 aircraft and used exclusively off-highway, a locomotive, or any  
19 device other than a motor vehicle operated or intended to be  
20 operated on the public highways; or

21 (10) except as provided by Subsection (b), a motor  
22 vehicle:

23 (A) used to provide the services of a transit  
24 company, including a metropolitan rapid transit authority under  
25 Chapter 451, Transportation Code, or a regional transportation  
26 authority under Chapter 452, Transportation Code; and

27 (B) operated by a person who on January 1, 2015,

1 paid tax on compressed natural gas or liquefied natural gas as  
2 provided by Section 162.312, as that section existed on that date.

3 (b) The exemption provided by Subsection (a)(10) does not  
4 apply to compressed natural gas or liquefied natural gas delivered  
5 into the fuel supply tank of a motor vehicle from a refueling  
6 facility accessible to motor vehicles other than those described by  
7 Subsection (a)(10)(A).

8 SECTION 2.03. Section 162.402(a), Tax Code, is amended to  
9 read as follows:

10 (a) A person forfeits to the state a civil penalty of not  
11 less than \$25 and not more than \$200 if the person:

12 (1) refuses to stop and permit the inspection and  
13 examination of a motor vehicle transporting or using motor fuel on  
14 demand of a peace officer or the comptroller;

15 (2) operates a motor vehicle in this state without a  
16 valid interstate trucker's license or a trip permit when the person  
17 is required to hold one of those licenses or permits;

18 ~~(3) [operates a liquefied gas-propelled motor vehicle~~  
19 ~~that is required to be licensed in this state, including motor~~  
20 ~~vehicles equipped with dual carburetion, and does not display a~~  
21 ~~current liquefied gas tax decal or multistate fuels tax agreement~~  
22 ~~decal,~~

23 ~~[(4) makes a tax-free sale or delivery of liquefied~~  
24 ~~gas into the fuel supply tank of a motor vehicle that does not~~  
25 ~~display a current Texas liquefied gas tax decal,~~

26 ~~[(5) makes a taxable sale or delivery of liquefied gas~~  
27 ~~without holding a valid dealer's license,~~

1           ~~[(6) makes a tax-free sale or delivery of liquefied~~  
2 ~~gas into the fuel supply tank of a motor vehicle bearing~~  
3 ~~out-of-state license plates;~~

4           ~~[(7) makes a delivery of liquefied gas into the fuel~~  
5 ~~supply tank of a motor vehicle bearing Texas license plates and no~~  
6 ~~Texas liquefied gas tax decal, unless licensed under a multistate~~  
7 ~~fuels tax agreement;~~

8           ~~[(8)]~~ transports gasoline or diesel fuel in any cargo  
9 tank that has a connection by pipe, tube, valve, or otherwise with  
10 the fuel injector or carburetor of, or with the fuel supply tank  
11 feeding the fuel injector or carburetor of, the motor vehicle  
12 transporting the product;

13           (4) ~~[(9)]~~ sells or delivers gasoline or diesel fuel  
14 from any fuel supply tank connected with the fuel injector or  
15 carburetor of a motor vehicle;

16           (5) ~~[(10)]~~ owns or operates a motor vehicle for which  
17 reports or mileage records are required by this chapter without an  
18 operating odometer or other device in good working condition to  
19 record accurately the miles traveled;

20           (6) ~~[(11)]~~ furnishes to a licensed supplier or  
21 distributor a signed statement for purchasing diesel fuel tax-free  
22 and then uses the tax-free diesel fuel to operate a diesel-powered  
23 motor vehicle on a public highway;

24           (7) ~~[(12)]~~ fails or refuses to comply with or violates  
25 a provision of this chapter;

26           (8) ~~[(13)]~~ fails or refuses to comply with or violates  
27 a comptroller's rule for administering or enforcing this chapter;

1           (9) [~~(14)~~] is an importer who does not obtain an  
2 import verification number when required by this chapter;

3           (10) [~~(15)~~] purchases motor fuel for export, on which  
4 the tax imposed by this chapter has not been paid, and subsequently  
5 diverts or causes the motor fuel to be diverted to a destination in  
6 this state or any other state or country other than the originally  
7 designated state or country without first obtaining a diversion  
8 number;

9           (11) [~~(16)~~] delivers compressed natural gas or  
10 liquefied natural gas into the fuel supply tank of a motor vehicle  
11 and the person does not hold a valid compressed natural gas and  
12 liquefied natural gas dealer's license; or

13           (12) [~~(17)~~] makes a tax-free delivery of compressed  
14 natural gas or liquefied natural gas into the fuel supply tank of a  
15 motor vehicle, unless the delivery is exempt from tax under Section  
16 [162.356](#).

17           SECTION 2.04. Section [162.403](#), Tax Code, is amended to read  
18 as follows:

19           Sec. 162.403. CRIMINAL OFFENSES. Except as provided by  
20 Section [162.404](#), a person commits an offense if the person:

21           (1) refuses to stop and permit the inspection and  
22 examination of a motor vehicle transporting or using motor fuel on  
23 the demand of a peace officer or the comptroller;

24           (2) is required to hold a valid trip permit or  
25 interstate trucker's license, but operates a motor vehicle in this  
26 state without a valid trip permit or interstate trucker's license;

27           (3) [~~operates a liquefied gas-propelled motor vehicle~~]

1 ~~that is required to be licensed in this state, including a motor~~  
2 ~~vehicle equipped with dual carburetion, and does not display a~~  
3 ~~current liquefied gas tax decal or multistate fuels tax agreement~~  
4 ~~decal;~~

5           ~~(4)~~ transports gasoline or diesel fuel in any cargo  
6 tank that has a connection by pipe, tube, valve, or otherwise with  
7 the fuel injector or carburetor or with the fuel supply tank feeding  
8 the fuel injector or carburetor of the motor vehicle transporting  
9 the product;

10           (4) ~~(5)~~ sells or delivers gasoline or diesel fuel  
11 from a fuel supply tank that is connected with the fuel injector or  
12 carburetor of a motor vehicle;

13           (5) ~~(6)~~ owns or operates a motor vehicle for which  
14 reports or mileage records are required by this chapter without an  
15 operating odometer or other device in good working condition to  
16 record accurately the miles traveled;

17           (6) ~~(7)~~ sells or delivers dyed diesel fuel for the  
18 operation of a motor vehicle on a public highway;

19           (7) ~~(8)~~ uses dyed diesel fuel for the operation of a  
20 motor vehicle on a public highway except as allowed under Section  
21 [162.235](#);

22           (8) ~~(9) makes a tax-free sale or delivery of~~  
23 ~~liquefied gas into the fuel supply tank of a motor vehicle that does~~  
24 ~~not display a current Texas liquefied gas tax decal;~~

25           ~~(10) makes a sale or delivery of liquefied gas on~~  
26 ~~which the person knows the tax is required to be collected, if at~~  
27 ~~the time the sale is made the person does not hold a valid dealer's~~

1 license;

2           ~~[(11) makes a tax-free sale or delivery of liquefied~~  
3 ~~gas into the fuel supply tank of a motor vehicle bearing~~  
4 ~~out-of-state license plates;~~

5           ~~[(12) makes a delivery of liquefied gas into the fuel~~  
6 ~~supply tank of a motor vehicle bearing Texas license plates and no~~  
7 ~~Texas liquefied gas tax decal, unless licensed under a multistate~~  
8 ~~fuels tax agreement;~~

9           ~~[(13)]~~ refuses to permit the comptroller or the  
10 attorney general to inspect, examine, or audit a book or record  
11 required to be kept by a license holder, other user, or any person  
12 required to hold a license under this chapter;

13           (9) ~~[(14)]~~ refuses to permit the comptroller or the  
14 attorney general to inspect or examine any plant, equipment,  
15 materials, or premises where motor fuel is produced, processed,  
16 blended, stored, sold, delivered, or used;

17           (10) ~~[(15)]~~ refuses to permit the comptroller, the  
18 attorney general, an employee of either of those officials, a peace  
19 officer, an employee of the Texas Commission on Environmental  
20 Quality, or an employee of the Department of Agriculture to measure  
21 or gauge the contents of or take samples from a storage tank or  
22 container on premises where motor fuel is produced, processed,  
23 blended, stored, sold, delivered, or used;

24           (11) ~~[(16)]~~ is a license holder, a person required to  
25 be licensed, or another user and fails or refuses to make or deliver  
26 to the comptroller a report required by this chapter to be made and  
27 delivered to the comptroller;

1           (12) [~~(17)~~] is an importer who does not obtain an  
2 import verification number when required by this chapter;

3           (13) [~~(18)~~] purchases motor fuel for export, on which  
4 the tax imposed by this chapter has not been paid, and subsequently  
5 diverts or causes the motor fuel to be diverted to a destination in  
6 this state or any other state or country other than the originally  
7 designated state or country without first obtaining a diversion  
8 number;

9           (14) [~~(19)~~] conceals motor fuel with the intent of  
10 engaging in any conduct proscribed by this chapter or refuses to  
11 make sales of motor fuel on the volume-corrected basis prescribed  
12 by this chapter;

13           (15) [~~(20)~~] refuses, while transporting motor fuel,  
14 to stop the motor vehicle the person is operating when called on to  
15 do so by a person authorized to stop the motor vehicle;

16           (16) [~~(21)~~] refuses to surrender a motor vehicle and  
17 cargo for impoundment after being ordered to do so by a person  
18 authorized to impound the motor vehicle and cargo;

19           (17) [~~(22)~~] mutilates, destroys, or secretes a book or  
20 record required by this chapter to be kept by a license holder,  
21 other user, or person required to hold a license under this chapter;

22           (18) [~~(23)~~] is a license holder, other user, or other  
23 person required to hold a license under this chapter, or the agent  
24 or employee of one of those persons, and makes a false entry or  
25 fails to make an entry in the books and records required under this  
26 chapter to be made by the person or fails to retain a document as  
27 required by this chapter;

1           (19) [~~(24)~~] transports in any manner motor fuel under  
2 a false cargo manifest or shipping document, or transports in any  
3 manner motor fuel to a location without delivering at the same time  
4 a shipping document relating to that shipment;

5           (20) [~~(25)~~] engages in a motor fuel transaction that  
6 requires that the person have a license under this chapter without  
7 then and there holding the required license;

8           (21) [~~(26)~~] makes and delivers to the comptroller a  
9 report required under this chapter to be made and delivered to the  
10 comptroller, if the report contains false information;

11           (22) [~~(27)~~] forges, falsifies, or alters an invoice or  
12 shipping document prescribed by law;

13           (23) [~~(28)~~] makes any statement, knowing said  
14 statement to be false, in a claim for a tax refund filed with the  
15 comptroller;

16           (24) [~~(29)~~] furnishes to a licensed supplier or  
17 distributor a signed statement for purchasing diesel fuel tax-free  
18 and then uses the tax-free diesel fuel to operate a diesel-powered  
19 motor vehicle on a public highway;

20           (25) [~~(30)~~] holds an aviation fuel dealer's license  
21 and makes a taxable sale or use of any gasoline or diesel fuel;

22           (26) [~~(31)~~] fails to remit any tax funds collected or  
23 required to be collected by a license holder, another user, or any  
24 other person required to hold a license under this chapter;

25           (27) [~~(32)~~] makes a sale of dyed diesel fuel tax-free  
26 into a storage facility of a person who:

27                   (A) is not licensed as a distributor, as an



1 aviation fuel dealer, or as a dyed diesel fuel bonded user; or

2 (B) does not furnish to the licensed supplier or  
3 distributor a signed statement prescribed in Section 162.206;

4 (28) [~~(33)~~] makes a sale of gasoline tax-free to any  
5 person who is not licensed as an aviation fuel dealer;

6 (29) [~~(34)~~] purchases any motor fuel tax-free when not  
7 authorized to make a tax-free purchase under this chapter;

8 (30) [~~(35)~~] purchases motor fuel with the intent to  
9 evade any tax imposed by this chapter or accepts a delivery of motor  
10 fuel by any means and does not at the same time accept or receive a  
11 shipping document relating to the delivery;

12 (31) [~~(36)~~] transports motor fuel for which a cargo  
13 manifest or shipping document is required to be carried without  
14 possessing or exhibiting on demand by an officer authorized to make  
15 the demand a cargo manifest or shipping document containing the  
16 information required to be shown on the manifest or shipping  
17 document;

18 (32) [~~(37)~~] imports, sells, uses, blends,  
19 distributes, or stores motor fuel within this state on which the  
20 taxes imposed by this chapter are owed but have not been first paid  
21 to or reported by a license holder, another user, or any other  
22 person required to hold a license under this chapter;

23 (33) [~~(38)~~] blends products together to produce a  
24 blended fuel that is offered for sale, sold, or used and that  
25 expands the volume of the original product to evade paying  
26 applicable motor fuel taxes;

27 (34) [~~(39)~~] evades or attempts to evade in any manner

1 a tax imposed on motor fuel by this chapter;

2 (35) [~~40~~] delivers compressed natural gas or  
3 liquefied natural gas into the fuel supply tank of a motor vehicle  
4 and the person does not hold a valid compressed natural gas and  
5 liquefied natural gas dealer's license; or

6 (36) [~~41~~] makes a tax-free delivery of compressed  
7 natural gas or liquefied natural gas into the fuel supply tank of a  
8 motor vehicle, unless the delivery is exempt from tax under Section  
9 [162.356](#).

10 SECTION 2.05. Section [548.104](#)(d), Transportation Code, is  
11 amended to read as follows:

12 (d) An inspection station or inspector may not issue a  
13 passing vehicle inspection report for a vehicle equipped with:

14 (1) [~~a carburetion device permitting the use of~~  
15 ~~liquefied gas alone or interchangeably with another fuel, unless a~~  
16 ~~valid liquefied gas tax decal issued by the comptroller is attached~~  
17 ~~to the lower right-hand corner of the front windshield of the~~  
18 ~~vehicle on the passenger side;~~

19 [~~2~~] a sunscreening device prohibited by Section  
20 [547.613](#), except that the department by rule shall provide  
21 procedures for issuance of a passing vehicle inspection report for  
22 a vehicle exempt under Section [547.613](#)(c); or

23 (2) [~~3~~] a compressed natural gas container unless  
24 the owner demonstrates in accordance with department rules proof:

25 (A) that:

26 (i) the container has met the inspection  
27 requirements under 49 C.F.R. Section 571.304; and

1 (ii) the manufacturer's recommended service  
2 life for the container, as stated on the container label required by  
3 49 C.F.R. Section 571.304, has not expired; or

4 (B) that the vehicle is a fleet vehicle for which  
5 the fleet operator employs a technician certified to inspect the  
6 container.

7 SECTION 2.06. The following provisions of the Tax Code are  
8 repealed:

- 9 (1) Section 162.001(40);  
10 (2) Subchapter D, Chapter 162; and  
11 (3) Section 162.505.

12 SECTION 2.07. The change in law made by this article to  
13 Section 162.402(a), Tax Code, applies only to a violation that  
14 occurs on or after the effective date of this Act. A violation that  
15 occurred before the effective date of this Act is governed by the  
16 law in effect on the date the violation occurred, and the former law  
17 is continued in effect for that purpose.

18 SECTION 2.08. The change in law made by this article to  
19 Section 162.403, Tax Code, applies only to an offense committed on  
20 or after the effective date of this Act. An offense committed  
21 before the effective date of this Act is governed by the law in  
22 effect on the date the offense was committed, and the former law is  
23 continued in effect for that purpose. For purposes of this section,  
24 an offense was committed before the effective date of this Act if  
25 any element of the offense occurred before that date.

26 SECTION 2.09. A person who holds a liquefied gas tax decal  
27 license under Section 162.305, Tax Code, that is valid on or after

1 the effective date of this Act may, not later than December 31,  
2 2015, apply to the comptroller of public accounts for and obtain a  
3 pro rata refund of the unused portion of the advanced taxes paid for  
4 the period after the effective date of this Act. The comptroller  
5 shall provide application forms for refunds under this section.

6 ARTICLE 3. TRANSITION AND EFFECTIVE DATE

7 SECTION 3.01. The changes in law made by this Act do not  
8 affect taxes imposed before the effective date of this Act, and the  
9 law in effect before the effective date of this Act is continued in  
10 effect for purposes of the liability for and collection of those  
11 taxes.

12 SECTION 3.02. This Act takes effect September 1, 2015.