

By: Lozano

H.B. No. 4029

A BILL TO BE ENTITLED

AN ACT

relating to the use of customs brokers to obtain a refund of sales and use taxes.

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

SECTION 1. Section 111.00455(b), Tax Code, is amended to read as follows:

(b) The following are not contested cases under Subsection (a) and Section 2003.101, Government Code:

(1) a show cause hearing or any hearing not related to the collection, receipt, administration, or enforcement of the amount of a tax or fee imposed, or the penalty or interest associated with that amount, except for a hearing under Section ~~151.157(f), 151.1575(c), 151.712(g)~~ 154.1142~~(7)~~ or 155.0592;

(2) a property value study hearing under Subchapter M, Chapter 403, Government Code;

(3) a hearing in which the issue relates to:

- (A) Chapters 72-75, Property Code;
- (B) forfeiture of a right to do business;
- (C) a certificate of authority;
- (D) articles of incorporation;
- (E) a penalty imposed under Section 151.703(d);
- (F) the refusal or failure to settle under Section 111.101; or
- (G) a request for or revocation of an exemption

1 from taxation; and

2 (4) any other hearing not related to the collection,
3 receipt, administration, or enforcement of the amount of a tax or
4 fee imposed, or the penalty or interest associated with that
5 amount.

6 SECTION 2. Section 151.307(b), Tax Code, is amended to read
7 as follows:

8 (b) When an exemption is claimed because tangible personal
9 property is exported beyond the territorial limits of the United
10 States, proof of export may be shown only by:

11 (1) a bill of lading issued by a licensed and
12 certificated carrier of persons or property showing the seller as
13 consignor, the buyer as consignee, and a delivery point outside the
14 territorial limits of the United States;

15 (2) ~~documentation:~~
16 ~~[(A) provided by a United States Customs Broker~~
17 ~~licensed by the comptroller under Section 151.157,~~

18 ~~[(B) certifying that delivery was made to a point~~
19 ~~outside the territorial limits of the United States,~~

20 ~~[(C) that includes, in addition to any other~~
21 ~~information required by the comptroller, a statement signed by the~~
22 ~~person claiming the exemption that states that "Providing false~~
23 ~~information to a customs broker is a Class B misdemeanor."], and~~

24 ~~[(D) to which a stamp issued under Section~~
25 ~~151.158 is affixed in the manner required by that section or Section~~
26 ~~151.157,~~

27 ~~[(3)]~~ import documents from the country of destination

1 showing that the property was imported into a country other than the
2 United States;

3 (3) [~~(4)~~] an original airway, ocean, or railroad bill
4 of lading and a forwarder's receipt if an air, ocean, or rail
5 freight forwarder takes possession of the property; or

6 (4) [~~(5)~~] any other manner provided by the comptroller
7 for an enterprise authorized to make tax-free purchases under
8 Section 151.156.

9 SECTION 3. Section 151.406(a), Tax Code, is amended to read
10 as follows:

11 (a) Except as provided by Section 151.407, a tax report
12 required by this chapter must:

13 (1) for sales tax purposes, show the amount of the
14 total receipts of a seller for the reporting period;

15 (2) for use tax purposes, show the amount of the total
16 receipts from sales by a retailer of taxable items during the
17 reporting period for storage, use, or consumption in this state;

18 (3) show the amount of the total sales prices of
19 taxable items that are subject to the use tax during the reporting
20 period and that were acquired for storage, use, or consumption in
21 this state by a purchaser who did not pay the tax to a retailer;

22 (4) show the amount of the taxes due for the reporting
23 period; and

24 ~~(5) [show the amount of sales tax refunded for items~~
25 ~~exported beyond the territorial limits of the United States after~~
26 ~~receiving documentation under Section 151.307(b)(2); and~~

27 [~~(6)~~] include other information that the comptroller

1 determines to be necessary for the proper administration of this
2 chapter.

3 SECTION 4. The following provisions of the Tax Code are
4 repealed:

- 5 (1) Section 151.157;
- 6 (2) Section 151.1575;
- 7 (3) Section 151.158;
- 8 (4) Section 151.159;
- 9 (5) Sections 151.307(c), (d), and (e);
- 10 (6) Section 151.712; and
- 11 (7) Section 151.713.

12 SECTION 5. The change in law made by this Act does not
13 affect taxes imposed before the effective date of this Act. Taxes
14 imposed before the effective date of this Act are governed by the
15 law in effect when the taxes were imposed, and that law is continued
16 in effect for purposes of the liability for and collection of those
17 taxes.

18 SECTION 6. This Act takes effect October 1, 2015.