

R E S O L U T I O N

1 BE IT RESOLVED by the House of Representatives of the State of
2 Texas, 84th Legislature, Regular Session, 2015, That House Rule 13,
3 Section 9(a), be suspended in part as provided by House Rule 13,
4 Section 9(f), to enable the conference committee appointed to
5 resolve the differences on House Bill 1905 (certain state and local
6 taxes, including ad valorem taxes, and the repeal of certain of
7 those taxes) to consider and take action on the following matters:

8 (1) House Rule 13, Section 9(a)(4), is suspended to permit
9 the committee to add text on matters not included in either the
10 house or senate version of the bill by adding the following new
11 provisions to the bill:

12 SECTION 3. Section 2001.103(d), Occupations Code, is
13 amended to read as follows:

14 (d) An organization operating under a temporary license is
15 subject to:

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

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

20 SECTION 4. Section 2001.312, Occupations Code, is amended
21 to read as follows:

22 Sec. 2001.312. FAILURE TO FILE [~~TAX OR~~] FEE REPORTS. A
23 person is not eligible for a license or a license renewal unless all
24 required reports [~~, tax returns,~~] and requested information have

1 been filed under this chapter.

2 SECTION 5. Section 2001.355(b), Occupations Code, is
3 amended to read as follows:

4 (b) Before temporarily suspending a license, the director
5 of bingo operations must follow any prehearing rules adopted by the
6 commission to determine if the license holder's continued operation
7 may constitute:

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

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

14 SECTION 6. Section 2001.437(a), Occupations Code, is
15 amended to read as follows:

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

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

21 (2) the payment of [~~taxes and~~] fees and the
22 maintenance of the bingo inventory and financial records of the
23 unit.

24 SECTION 7. Section 2001.438(f), Occupations Code, is
25 amended to read as follows:

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

1 (1) compliance with the requirements of this
2 subchapter and the rules of the commission relating to the filing of
3 required reports;

4 (2) the maintenance of bingo inventory and financial
5 records; and

6 (3) the payment of [~~taxes,~~] fees [~~7~~] and any penalties
7 imposed for a violation of this subchapter or commission rules
8 related to the operations of the unit.

9 SECTION 8. The heading to Subchapter K, Chapter 2001,
10 Occupations Code, is amended to read as follows:

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

12 SECTION 9. Section 2001.504, Occupations Code, is amended
13 to read as follows:

14 Sec. 2001.504. PAYMENT AND REPORTING OF [~~TAX OR~~] FEE. (a)
15 A [~~tax or~~] fee on prizes authorized or imposed under this subchapter
16 is due and is payable by the license holder or a person conducting
17 bingo without a license to the commission quarterly on or before the
18 25th day of the month succeeding each calendar quarter.

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

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

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

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

1 SECTION 10. Section 2001.508, Occupations Code, is amended
2 to read as follows:

3 Sec. 2001.508. PENALTIES FOR FAILURE TO PAY OR REPORT. (a)
4 If a person fails to file a report of the fee on prizes [~~return~~] as
5 required by this chapter or fails to pay to the commission the fee
6 on prizes [~~taxes~~] imposed under this chapter when the report
7 [~~return~~] or payment is due, the person forfeits five percent of the
8 amount due as a penalty, and after the first 30 days, the person
9 forfeits an additional five percent.

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

13 SECTION 11. Section 2001.509, Occupations Code, is amended
14 to read as follows:

15 Sec. 2001.509. RECOMPUTATION OF PRIZE FEE [~~TAX~~]. If the
16 commission is not satisfied with a report of the fee on prizes [~~tax~~
17 ~~return~~] or the amount of the fee on prizes [~~tax~~] required to be
18 remitted under this chapter to the state by a person, the commission
19 may compute and determine the amount required to be paid on the
20 basis of:

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

23 (2) any information possessed by the commission or
24 that may come into the possession of the commission, without regard
25 to the period covered by the information.

26 SECTION 12. The heading to Section 2001.510, Occupations
27 Code, is amended to read as follows:

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

2 SECTION 13. Sections 2001.510(a) and (c), Occupations Code,
3 are amended to read as follows:

4 (a) If a license holder fails to make a required report of
5 the fee on prizes [~~return~~], or if a person conducts bingo without a
6 license, the commission shall make an estimate of the prizes
7 awarded at a bingo occasion [~~or of the gross rentals received by a~~
8 ~~license holder for the rental of premises~~]. The commission shall
9 make the estimate for the period in respect to which the license
10 holder or other person failed to make a report [~~return~~].

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

15 SECTION 14. Sections 2001.511(a) and (c), Occupations Code,
16 are amended to read as follows:

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

25 (c) A delinquency penalty of 10 percent of the [~~tax or~~] fee
26 on prizes or amount of the [~~tax or~~] fee on prizes and interest at the
27 rate of 10 percent a year attaches to the amount of the [~~tax or~~] fee

1 on prizes or the amount of the [~~tax or~~] fee on prizes required to be
2 collected.

3 SECTION 15. Section 2001.512, Occupations Code, is amended
4 to read as follows:

5 Sec. 2001.512. APPLICATION OF TAX LAWS. (a) Subtitle B,
6 Title 2, Tax Code, applies to the administration, collection, and
7 enforcement of [~~the gross rentals tax imposed under Section~~
8 ~~2001.501 and~~] the fee on prizes imposed under Section 2001.502
9 except as modified by this chapter.

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

16 SECTION 16. Section 2001.513(a), Occupations Code, is
17 amended to read as follows:

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

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

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

27 (1) a cash bond;

- 1 (2) a bond from a surety company chartered or
- 2 authorized to do business in this state;
- 3 (3) certificates of deposit;
- 4 (4) certificates of savings;
- 5 (5) United States treasury bonds;
- 6 (6) subject to the approval of the commission, an
- 7 assignment of negotiable stocks or bonds; or
- 8 (7) other security as the commission considers
- 9 sufficient.

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

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

21 SECTION 18. Section 2001.515, Occupations Code, is amended
22 to read as follows:

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

27 SECTION 19. (a) Subchapter B, Chapter 11, Tax Code, is

1 amended by adding Section 11.211 to read as follows:

2 Sec. 11.211. REAL PROPERTY LEASED TO CERTAIN SCHOOLS. A
3 person is entitled to an exemption from taxation of the real
4 property that the person owns and leases to a school that is
5 qualified as provided by Section 11.21(d) if:

6 (1) the real property is used exclusively by the
7 school for educational functions;

8 (2) the real property is reasonably necessary for the
9 operation of the school;

10 (3) the owner certifies by affidavit to the school
11 that the rent for the lease of the real property will be reduced by
12 an amount equal to the amount by which the taxes on the property are
13 reduced as a result of the exemption;

14 (4) the owner provides the school with a disclosure
15 document stating the amount by which the taxes on the real property
16 are reduced as a result of the exemption and the method the owner
17 will implement to ensure that the rent charged for the lease of the
18 property fully reflects that reduction; and

19 (5) the rent charged for the lease of the real property
20 reflects the reduction in the amount of taxes on the property
21 resulting from the exemption through a monthly or annual credit
22 against the rent.

23 (b) This section applies only to ad valorem taxes imposed
24 for a tax year beginning on or after the effective date of this
25 section.

26 SECTION 20. (a) Section 11.231, Tax Code, is amended by
27 adding Subsection (a-1) to read as follows:

1 (a-1) In addition to an organization described by
2 Subsection (a), in this section, "nonprofit community business
3 organization" also means a Type A corporation governed by Chapter
4 504, Local Government Code, and a Type B corporation governed by
5 Chapter 505, Local Government Code.

6 (b) This section applies only to ad valorem taxes imposed
7 for a tax year that begins on or after the effective date of this
8 section.

9 SECTION 21. Section 151.314, Tax Code, is amended by
10 amending Subsections (b-1), (c-2), and (h) and adding Subsection
11 (c-4) to read as follows:

12 (b-1) For purposes of this section, "snack items" means
13 [includes]:

14 (1) breakfast bars, granola bars, nutrition bars,
15 sports bars, protein bars, or yogurt bars, unless labeled and
16 marketed as candy;

17 (2) snack mix or trail mix;

18 (3) nuts, but not including pine nuts or [unless]
19 candy-coated nuts;

20 (4) popcorn; ~~and~~

21 (5) chips, crackers, ~~or~~ hard pretzels, pork rinds,
22 or corn nuts;

23 (6) sunflower seeds or pumpkin seeds;

24 (7) ice cream, sherbet, or frozen yogurt; and

25 (8) ice pops, juice pops, sorbet, or other frozen
26 fruit items containing not more than 50 percent fruit juice by
27 volume.

1 (c-2) The exemption provided by Subsection (a) does not
2 include the following prepared food:

3 (1) food, food products, and drinks, including meals,
4 milk and milk products, fruit and fruit products, sandwiches,
5 salads, processed meats and seafoods, vegetable juice, and ice
6 cream in cones or small cups, served, prepared, or sold ready for
7 immediate consumption [~~in or~~] by restaurants, lunch counters,
8 cafeterias, delis, vending machines, hotels, or like places of
9 business or sold ready for immediate consumption from pushcarts,
10 motor vehicles, or any other form of vehicle;

11 (2) food sold in a heated state or heated by the
12 seller; or

13 (3) two or more food ingredients mixed or combined by
14 the seller for sale as a single item, including items that are sold
15 in an unheated state by weight or volume as a single item, but not
16 including food that is only cut, repackaged, or pasteurized by the
17 seller.

18 (c-4) For purposes of Subdivision (c-2)(1), if a grocery
19 store or convenience store contains a type of location listed in
20 that subdivision, the store is considered a like place of business
21 for purposes of that subdivision, but only in relation to items sold
22 at that location.

23 (h) The exemption provided by Subsection (a) does not apply
24 to a snack item if the item is sold through a vending machine or is
25 sold in individual-sized portions. For purposes of this
26 subsection, an individual-sized portion is a portion that:

27 (1) is labeled as having not more than one serving; or

1 (2) contains less than 2.5 ounces[~~, if the package~~
2 ~~does not specify the number of servings~~].

3 SECTION 22. (a) Section 156.001, Tax Code, is amended to
4 read as follows:

5 Sec. 156.001. DEFINITIONS [~~DEFINITION~~]. (a) In this
6 chapter, "hotel" means a building in which members of the public
7 obtain sleeping accommodations for consideration. The term
8 includes a hotel, motel, tourist home, tourist house, tourist
9 court, lodging house, inn, rooming house, or bed and breakfast. The
10 term does not include:

11 (1) a hospital, sanitarium, or nursing home;

12 (2) a dormitory or other housing facility owned or
13 leased and operated by an institution of higher education or a
14 private or independent institution of higher education as those
15 terms are defined by Section 61.003, Education Code, used by the
16 institution for the purpose of providing sleeping accommodations
17 for persons engaged in an educational program or activity at the
18 institution; or

19 (3) an oilfield portable unit, as defined by Section
20 152.001.

21 (b) For purposes of the imposition of a hotel occupancy tax
22 under this chapter, Chapter 351 or 352, or other law, "hotel"
23 includes a short-term rental. In this subsection, "short-term
24 rental" means the rental of all or part of a residential property to
25 a person who is not a permanent resident under Section 156.101.

26 (b) The heading to Section 351.005, Tax Code, is amended to
27 read as follows:

1 Sec. 351.005. REIMBURSEMENT FOR [~~TAX COLLECTION~~] EXPENSES
2 OF TAX COLLECTION AND USE OF ELECTRONIC TAX ADMINISTRATION SYSTEM.

3 (c) Section 351.005(a), Tax Code, is amended to read as
4 follows:

5 (a) A municipality may permit a person who is required to
6 collect and pay over to the municipality the tax authorized by this
7 chapter not more than one percent of the amount collected and
8 required to be reported as reimbursement to the person for the costs
9 in collecting the tax and, if applicable, the use of an electronic
10 tax administration system described by Section 351.1012.

11 (d) Subchapter B, Chapter 351, Tax Code, is amended by
12 adding Section 351.1012 to read as follows:

13 Sec. 351.1012. ELECTRONIC TAX ADMINISTRATION SYSTEM. (a)
14 Notwithstanding any other provision of this chapter, a municipality
15 may spend not more than one percent of the revenue derived from the
16 tax authorized by this chapter for the creation, maintenance,
17 operation, and administration of an electronic tax administration
18 system.

19 (b) A municipality may contract with a third party to assist
20 in the creation, maintenance, operation, or administration of the
21 electronic tax administration system.

22 (e) The amendments made by this section to Section 156.001,
23 Tax Code, are a clarification of existing law and do not imply that
24 existing law may be construed as inconsistent with the law as
25 amended by this section.

26 (f) This section takes effect immediately if this Act
27 receives a vote of two-thirds of all the members elected to each

1 house, as provided by Section 39, Article III, Texas Constitution.
2 If this Act does not receive the vote necessary for this section to
3 have immediate effect, this section takes effect September 1, 2015.

4 SECTION 24. Section 162.104(a), Tax Code, is amended to
5 read as follows:

6 (a) The tax imposed by this subchapter does not apply to
7 gasoline:

8 (1) sold to the United States for its exclusive use,
9 provided that the exemption does not apply with respect to fuel sold
10 or delivered to a person operating under a contract with the United
11 States;

12 (2) sold to a public school district in this state for
13 the district's exclusive use;

14 (3) sold to a commercial transportation company or a
15 metropolitan rapid transit authority operating under Chapter 451,
16 Transportation Code, that provides public school transportation
17 services to a school district under Section 34.008, Education Code,
18 and that uses the gasoline only to provide those services;

19 (4) exported by either a licensed supplier or a
20 licensed exporter from this state to any other state, provided
21 that:

22 (A) for gasoline in a situation described by
23 Subsection (d), the bill of lading indicates the destination state
24 and the supplier collects the destination state tax; or

25 (B) for gasoline in a situation described by
26 Subsection (e), the bill of lading indicates the destination state,
27 the gasoline is subsequently exported, and the exporter is licensed

1 in the destination state to pay that state's tax and has an
2 exporter's license issued under this subchapter;

3 (5) moved by truck or railcar between licensed
4 suppliers or licensed permissive suppliers and in which the
5 gasoline removed from the first terminal comes to rest in the second
6 terminal, provided that the removal from the second terminal rack
7 is subject to the tax imposed by this subchapter;

8 (6) delivered or sold into a storage facility of a
9 licensed aviation fuel dealer from which gasoline will be delivered
10 solely into the fuel supply tanks of aircraft or aircraft servicing
11 equipment, or sold from one licensed aviation fuel dealer to
12 another licensed aviation fuel dealer who will deliver the aviation
13 fuel exclusively into the fuel supply tanks of aircraft or aircraft
14 servicing equipment;

15 (7) exported to a foreign country if the bill of lading
16 indicates the foreign destination and the fuel is actually exported
17 to the foreign country; ~~or~~

18 (8) sold to a volunteer fire department in this state
19 for the department's exclusive use; or

20 (9) sold to a nonprofit entity that is organized for
21 the sole purpose of and engages exclusively in providing emergency
22 medical services and that uses the gasoline exclusively to provide
23 emergency medical services, including rescue and ambulance
24 services.

25 SECTION 25. Section 162.125, Tax Code, is amended by adding
26 Subsection (g-2) to read as follows:

27 (g-2) A nonprofit entity exempted under Section

1 162.104(a)(9) from the tax imposed under this subchapter that paid
2 tax on the purchase of gasoline is entitled to a refund of the tax
3 paid, and the entity may file a refund claim with the comptroller
4 for that amount.

5 SECTION 26. Section 162.204(a), Tax Code, is amended to
6 read as follows:

7 (a) The tax imposed by this subchapter does not apply to:

8 (1) diesel fuel sold to the United States for its
9 exclusive use, provided that the exemption does not apply to diesel
10 fuel sold or delivered to a person operating under a contract with
11 the United States;

12 (2) diesel fuel sold to a public school district in
13 this state for the district's exclusive use;

14 (3) diesel fuel sold to a commercial transportation
15 company or a metropolitan rapid transit authority operating under
16 Chapter 451, Transportation Code, that provides public school
17 transportation services to a school district under Section 34.008,
18 Education Code, and that uses the diesel fuel only to provide those
19 services;

20 (4) diesel fuel exported by either a licensed supplier
21 or a licensed exporter from this state to any other state, provided
22 that:

23 (A) for diesel fuel in a situation described by
24 Subsection (d), the bill of lading indicates the destination state
25 and the supplier collects the destination state tax; or

26 (B) for diesel fuel in a situation described by
27 Subsection (e), the bill of lading indicates the destination state,

1 the diesel fuel is subsequently exported, and the exporter is
2 licensed in the destination state to pay that state's tax and has an
3 exporter's license issued under this subchapter;

4 (5) diesel fuel moved by truck or railcar between
5 licensed suppliers or licensed permissive suppliers and in which
6 the diesel fuel removed from the first terminal comes to rest in the
7 second terminal, provided that the removal from the second terminal
8 rack is subject to the tax imposed by this subchapter;

9 (6) diesel fuel delivered or sold into a storage
10 facility of a licensed aviation fuel dealer from which the diesel
11 fuel will be delivered solely into the fuel supply tanks of aircraft
12 or aircraft servicing equipment, or sold from one licensed aviation
13 fuel dealer to another licensed aviation fuel dealer who will
14 deliver the diesel fuel exclusively into the fuel supply tanks of
15 aircraft or aircraft servicing equipment;

16 (7) diesel fuel exported to a foreign country if the
17 bill of lading indicates the foreign destination and the fuel is
18 actually exported to the foreign country;

19 (8) dyed diesel fuel sold or delivered by a supplier to
20 another supplier and dyed diesel fuel sold or delivered by a
21 supplier or distributor into the bulk storage facility of a dyed
22 diesel fuel bonded user or to a purchaser who provides a signed
23 statement as provided by Section [162.206](#);

24 (9) the volume of water, fuel ethanol, renewable
25 diesel, biodiesel, or mixtures thereof that are blended together
26 with taxable diesel fuel when the finished product sold or used is
27 clearly identified on the retail pump, storage tank, and sales

1 invoice as a combination of diesel fuel and water, fuel ethanol,
2 renewable diesel, biodiesel, or mixtures thereof;

3 (10) dyed diesel fuel sold by a supplier or permissive
4 supplier to a distributor, or by a distributor to another
5 distributor;

6 (11) dyed diesel fuel delivered by a license holder
7 into the fuel supply tanks of railway engines, motorboats, or
8 refrigeration units or other stationary equipment powered by a
9 separate motor from a separate fuel supply tank;

10 (12) dyed kerosene when delivered by a supplier,
11 distributor, or importer into a storage facility at a retail
12 business from which all deliveries are exclusively for heating,
13 cooking, lighting, or similar nonhighway use;

14 (13) diesel fuel used by a person, other than a
15 political subdivision, who owns, controls, operates, or manages a
16 commercial motor vehicle as defined by Section 548.001,
17 Transportation Code, if the fuel:

18 (A) is delivered exclusively into the fuel supply
19 tank of the commercial motor vehicle; and

20 (B) is used exclusively to transport passengers
21 for compensation or hire between points in this state on a fixed
22 route or schedule; ~~or~~

23 (14) diesel fuel sold to a volunteer fire department
24 in this state for the department's exclusive use; or

25 (15) diesel fuel sold to a nonprofit entity that is
26 organized for the sole purpose of and engages exclusively in
27 providing emergency medical services and that uses the diesel fuel

1 exclusively to provide emergency medical services, including
2 rescue and ambulance services.

3 SECTION 27. Section 162.227, Tax Code, is amended by adding
4 Subsection (f-2) to read as follows:

5 (f-2) A nonprofit entity exempted under Section
6 162.204(a)(15) from the tax imposed under this subchapter that paid
7 tax on the purchase of diesel fuel is entitled to a refund of the tax
8 paid, and the entity may file a refund claim with the comptroller
9 for that amount.

10 SECTION 36. The following are repealed:

11 . . .

12 (2) Section 2001.501, Occupations Code;

13 Explanation: The additions are necessary to repeal certain
14 taxes and to address the application and administration of certain
15 other taxes.

16 (2) House Rule 13, Section 9(a)(4), is suspended to permit
17 the committee to add text on a matter not included in either the
18 house or senate version of the bill by adding the following text to
19 SECTION 28 of the bill, in added Section 162.356(a)(9), Tax Code:

20 a motor vehicle operated exclusively by a nonprofit entity that is
21 organized for the sole purpose of and engages exclusively in
22 providing emergency medical services and that uses the fuel
23 exclusively to provide emergency medical services, including
24 rescue and ambulance services;

25 Explanation: The change is necessary to provide an exemption
26 from the tax imposed on compressed natural gas or liquefied natural
27 gas for certain nonprofit entities.

1 (3) House Rule 13, Section 9(a)(4), is suspended to permit
2 the committee to add text on a matter not included in either the
3 house or senate version of the bill by adding the following text to
4 SECTION 29 of the bill, in added Section 162.365(a)(10), Tax Code:

5 (10) is a nonprofit entity that is organized for the
6 sole purpose of and engages exclusively in providing emergency
7 medical services and the fuel was delivered into the fuel supply
8 tank of a motor vehicle operated exclusively by the nonprofit
9 entity to provide emergency medical services, including rescue and
10 ambulance services.

11 Explanation: The change is necessary to allow for a credit on
12 a tax return or an application for a refund for tax paid on
13 compressed natural gas or liquefied natural gas by certain
14 nonprofit entities.

15 (4) House Rule 13, Section 9(a)(1), is suspended to permit
16 the committee to amend text not in disagreement in proposed SECTION
17 39 of the bill to read as follows:

18 SECTION 39. (a) Except as otherwise provided by this Act,
19 this Act takes effect September 1, 2015.

20 (b) Section 19 of this Act takes effect January 1, 2016, but
21 only if a constitutional amendment authorizing the legislature to
22 exempt from ad valorem taxation real property leased to certain
23 schools organized and operated primarily for the purpose of
24 engaging in educational functions is approved by the voters. If
25 that amendment is not approved by the voters, Section 19 of this Act
26 has no effect.

27 (c) Section 20 of this Act takes effect January 1, 2016.

H.R. No. 3494

1 Explanation: The change is necessary to provide for different
2 effective dates for certain provisions in the bill.

Springer

H.R. No. 3494

Speaker of the House

I certify that H.R. No. 3494 was adopted by the House on May 31, 2015, by the following vote: Yeas 106, Nays 34, 2 present, not voting.

Chief Clerk of the House