

By: Kolchorst, et al.
(Wray)

S.B. No. 759

A BILL TO BE ENTITLED

AN ACT

relating to the repeal of certain state taxes.

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

ARTICLE 1. BINGO GROSS RENTALS TAX

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 (3) the payment of [~~taxes,~~] fees[~~,~~] and any penalties
27 imposed for a violation of this subchapter or commission rules

1 related to the operations of the unit.

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

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

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

7 Sec. 2001.504. PAYMENT AND REPORTING OF ~~[TAX OR]~~ FEE.

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

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

1 when the report [~~return~~] or payment is due, the person forfeits five
2 percent of the amount due as a penalty, and after the first 30 days,
3 the person 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. Section 105.001(a), Business & Commerce Code,
25 is amended by adding Subdivision (3) to read as follows:

26 (3) "Liquefied gas" means all combustible gases that
27 exist in the gaseous state at 60 degrees Fahrenheit and at a

1 pressure of 14.7 pounds per square inch absolute, but does not
2 include compressed natural gas, liquefied natural gas, gasoline, or
3 diesel fuel, as those terms are defined by Section 162.001, Tax
4 Code.

5 SECTION 2.02. Section 105.002(b), Business & Commerce Code,
6 is amended to read as follows:

7 (b) This chapter does not apply to:

8 (1) a service station or other facility that:

9 (A) never provides pump island service; and

10 (B) has only remotely controlled pumps; or

11 (2) a refueling service used to provide liquefied
12 gas [~~as defined by Section 162.001, Tax Code~~].

13 SECTION 2.03. Subchapter H, Chapter 151, Tax Code, is
14 amended by adding Section 151.361 to read as follows:

15 Sec. 151.361. LIQUEFIED GAS USED AS MOTOR FUEL. (a) In
16 this section, "liquefied gas" means all combustible gases that
17 exist in the gaseous state at 60 degrees Fahrenheit and at a
18 pressure of 14.7 pounds per square inch absolute, but does not
19 include compressed natural gas, liquefied natural gas, gasoline, or
20 diesel fuel, as those terms are defined by Section 162.001.

21 (b) Liquefied gas is exempt from the taxes imposed by this
22 chapter if the liquefied gas is used for the propulsion of a motor
23 vehicle on the public highways of this state.

24 SECTION 2.04. Sections 162.001(19), (29), (38), (42), and
25 (43), Tax Code, are amended to read as follows:

26 (19) "Diesel fuel" means kerosene or another liquid,
27 or a combination of liquids blended together, offered for sale,

1 sold, used, or capable of use as fuel for the propulsion of a
2 diesel-powered engine. The term includes products commonly
3 referred to as kerosene, light cycle oil, #1 diesel fuel, #2 diesel
4 fuel, dyed or undyed diesel fuel, aviation jet fuel, renewable
5 diesel, biodiesel, distillate fuel, cutter stock, or heating oil,
6 but does not include compressed natural gas, liquefied natural gas,
7 gasoline, or aviation gasoline [~~or liquefied gas~~].

8 (29) "Gasoline" means any liquid or combination of
9 liquids blended together, offered for sale, sold, used, or capable
10 of use as fuel for a gasoline-powered engine. The term includes
11 gasohol, aviation gasoline, and blending agents, but does not
12 include compressed natural gas, liquefied natural gas, racing
13 gasoline, diesel fuel, or aviation jet fuel [~~or liquefied gas~~].

14 (38) "License holder" means a person licensed by the
15 comptroller under Section 162.105, 162.205, [~~162.304, 162.305,~~
16 ~~162.306,~~] 162.357, or 162.358.

17 (42) "Motor fuel" means gasoline, diesel fuel,
18 [~~liquefied gas,~~] gasoline blended fuel, compressed natural gas,
19 liquefied natural gas, and other products that are offered for
20 sale, sold, used, or capable of use as fuel for a gasoline-powered
21 engine or a diesel-powered engine.

22 (43) "Motor fuel transporter" means a person who
23 transports gasoline, diesel fuel, gasoline blended fuel, aviation
24 fuel, or any other motor fuel, except [~~liquefied gas,~~] compressed
25 natural gas [~~or~~] or liquefied natural gas, outside the bulk
26 transfer/terminal system by means of a transport vehicle, a
27 railroad tank car, or a marine vessel. The term does not include a

1 person who:

2 (A) is licensed under this chapter as a supplier,
3 permissive supplier, or distributor; and

4 (B) exclusively transports gasoline, diesel
5 fuel, gasoline blended fuel, aviation fuel, or any other motor fuel
6 to which the person retains ownership while the fuel is being
7 transported by the person.

8 SECTION 2.05. Section 162.014, Tax Code, is amended to read
9 as follows:

10 Sec. 162.014. OTHER MOTOR FUEL TAXES PROHIBITED. The taxes
11 imposed by this chapter are in lieu of any other excise or
12 occupation tax imposed by a political subdivision of this state on
13 the sale, use, or distribution of gasoline or ~~or~~ diesel fuel ~~or~~
14 ~~liquefied gas~~.

15 SECTION 2.06. Section 162.312, Tax Code, is transferred to
16 Subchapter D-1, Chapter 162, Tax Code, redesignated as Section
17 162.370, Tax Code, and amended to read as follows:

18 Sec. 162.370 ~~[162.312]~~. APPLICABILITY OF SUBCHAPTER TO
19 CERTAIN PUBLIC TRANSPORTATION PROVIDERS USING COMPRESSED NATURAL
20 GAS OR LIQUEFIED NATURAL GAS. (a) This section applies only to a
21 person who:

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

27 (2) held a liquefied gas tax decal license issued

1 under former Subchapter D on or before August 31, 2013.

2 (b) Notwithstanding the other provisions of this subchapter
3 [Subchapter D-1], a person to which this section applies may:

4 (1) pay tax as provided by Subchapter D, as that
5 subchapter existed on January 1, 2015, [this subchapter] on
6 compressed natural gas or liquefied natural gas delivered into the
7 fuel supply tank of all motor vehicles described by Subsection
8 (a)(1) from a refueling facility accessible only to motor vehicles
9 described by Subsection (a)(1); and

10 (2) operate those motor vehicles on the public
11 highways of this state using compressed natural gas or liquefied
12 natural gas described by Subdivision (1).

13 (c) This section does not apply to compressed natural gas or
14 liquefied natural gas delivered into the fuel supply tank of a motor
15 vehicle from a refueling facility accessible to motor vehicles
16 other than those described by Subsection (a)(1).

17 (d) For purposes of this section [In this subchapter],
18 "liquefied gas," as that term was used in Sections 162.001,
19 162.402(a), and 162.403 and Subchapter D, as those provisions
20 existed on January 1, 2015, [gas] includes compressed natural gas
21 and liquefied natural gas with respect to the persons to which this
22 section applies. The penalties provided by Sections 162.402(a) and
23 162.403 in connection with liquefied gas, as those sections existed
24 on January 1, 2015, apply to a person to which this section applies.

25 (e) The comptroller shall adopt rules necessary to
26 implement this section.

27 SECTION 2.07. Section 162.402(a), Tax Code, is amended to

1 read as follows:

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

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

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

10 (3) ~~[operates a liquefied gas-propelled motor vehicle~~
11 ~~that is required to be licensed in this state, including motor~~
12 ~~vehicles equipped with dual carburetion, and does not display a~~
13 ~~current liquefied gas tax decal or multistate fuels tax agreement~~
14 ~~decal;~~

15 ~~[(4) makes a tax-free sale or delivery of liquefied~~
16 ~~gas into the fuel supply tank of a motor vehicle that does not~~
17 ~~display a current Texas liquefied gas tax decal;~~

18 ~~[(5) makes a taxable sale or delivery of liquefied gas~~
19 ~~without holding a valid dealer's license;~~

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

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

27 ~~[(8)]~~ transports gasoline or diesel fuel in any cargo

1 tank that has a connection by pipe, tube, valve, or otherwise with
2 the fuel injector or carburetor of, or with the fuel supply tank
3 feeding the fuel injector or carburetor of, the motor vehicle
4 transporting the product;

5 (4) [~~(9)~~] sells or delivers gasoline or diesel fuel
6 from any fuel supply tank connected with the fuel injector or
7 carburetor of a motor vehicle;

8 (5) [~~(10)~~] owns or operates a motor vehicle for which
9 reports or mileage records are required by this chapter without an
10 operating odometer or other device in good working condition to
11 record accurately the miles traveled;

12 (6) [~~(11)~~] furnishes to a licensed supplier or
13 distributor a signed statement for purchasing diesel fuel tax-free
14 and then uses the tax-free diesel fuel to operate a diesel-powered
15 motor vehicle on a public highway;

16 (7) [~~(12)~~] fails or refuses to comply with or violates
17 a provision of this chapter;

18 (8) [~~(13)~~] fails or refuses to comply with or violates
19 a comptroller's rule for administering or enforcing this chapter;

20 (9) [~~(14)~~] is an importer who does not obtain an
21 import verification number when required by this chapter;

22 (10) [~~(15)~~] purchases motor fuel for export, on which
23 the tax imposed by this chapter has not been paid, and subsequently
24 diverts or causes the motor fuel to be diverted to a destination in
25 this state or any other state or country other than the originally
26 designated state or country without first obtaining a diversion
27 number;

1 (11) [~~(16)~~] delivers compressed natural gas or
2 liquefied natural gas into the fuel supply tank of a motor vehicle
3 and the person does not hold a valid compressed natural gas and
4 liquefied natural gas dealer's license; or

5 (12) [~~(17)~~] makes a tax-free delivery of compressed
6 natural gas or liquefied natural gas into the fuel supply tank of a
7 motor vehicle, unless the delivery is exempt from tax under Section
8 [162.356](#).

9 SECTION 2.08. Section [162.403](#), Tax Code, is amended to read
10 as follows:

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

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

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

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

24 [~~(4)~~] transports gasoline or diesel fuel in any cargo
25 tank that has a connection by pipe, tube, valve, or otherwise with
26 the fuel injector or carburetor or with the fuel supply tank feeding
27 the fuel injector or carburetor of the motor vehicle transporting

1 the product;

2 (4) [~~(5)~~] sells or delivers gasoline or diesel fuel
3 from a fuel supply tank that is connected with the fuel injector or
4 carburetor of a motor vehicle;

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

9 (6) [~~(7)~~] sells or delivers dyed diesel fuel for the
10 operation of a motor vehicle on a public highway;

11 (7) [~~(8)~~] uses dyed diesel fuel for the operation of a
12 motor vehicle on a public highway except as allowed under Section
13 [162.235](#);

14 (8) [~~(9)~~ ~~makes a tax-free sale or delivery of~~
15 ~~liquefied gas into the fuel supply tank of a motor vehicle that does~~
16 ~~not display a current Texas liquefied gas tax decal~~;

17 [~~(10)~~ ~~makes a sale or delivery of liquefied gas on~~
18 ~~which the person knows the tax is required to be collected, if at~~
19 ~~the time the sale is made the person does not hold a valid dealer's~~
20 ~~license~~;

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

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

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

5 (9) ~~[(14)]~~ refuses to permit the comptroller or the
6 attorney general to inspect or examine any plant, equipment,
7 materials, or premises where motor fuel is produced, processed,
8 blended, stored, sold, delivered, or used;

9 (10) ~~[(15)]~~ refuses to permit the comptroller, the
10 attorney general, an employee of either of those officials, a peace
11 officer, an employee of the Texas Commission on Environmental
12 Quality, or an employee of the Department of Agriculture to measure
13 or gauge the contents of or take samples from a storage tank or
14 container on premises where motor fuel is produced, processed,
15 blended, stored, sold, delivered, or used;

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

20 (12) ~~[(17)]~~ is an importer who does not obtain an
21 import verification number when required by this chapter;

22 (13) ~~[(18)]~~ purchases motor fuel for export, on which
23 the tax imposed by this chapter has not been paid, and subsequently
24 diverts or causes the motor fuel to be diverted to a destination in
25 this state or any other state or country other than the originally
26 designated state or country without first obtaining a diversion
27 number;

1 (14) [~~(19)~~] conceals motor fuel with the intent of
2 engaging in any conduct proscribed by this chapter or refuses to
3 make sales of motor fuel on the volume-corrected basis prescribed
4 by this chapter;

5 (15) [~~(20)~~] refuses, while transporting motor fuel,
6 to stop the motor vehicle the person is operating when called on to
7 do so by a person authorized to stop the motor vehicle;

8 (16) [~~(21)~~] refuses to surrender a motor vehicle and
9 cargo for impoundment after being ordered to do so by a person
10 authorized to impound the motor vehicle and cargo;

11 (17) [~~(22)~~] mutilates, destroys, or secretes a book or
12 record required by this chapter to be kept by a license holder,
13 other user, or person required to hold a license under this chapter;

14 (18) [~~(23)~~] is a license holder, other user, or other
15 person required to hold a license under this chapter, or the agent
16 or employee of one of those persons, and makes a false entry or
17 fails to make an entry in the books and records required under this
18 chapter to be made by the person or fails to retain a document as
19 required by this chapter;

20 (19) [~~(24)~~] transports in any manner motor fuel under
21 a false cargo manifest or shipping document, or transports in any
22 manner motor fuel to a location without delivering at the same time
23 a shipping document relating to that shipment;

24 (20) [~~(25)~~] engages in a motor fuel transaction that
25 requires that the person have a license under this chapter without
26 then and there holding the required license;

27 (21) [~~(26)~~] makes and delivers to the comptroller a

1 report required under this chapter to be made and delivered to the
2 comptroller, if the report contains false information;

3 (22) [~~(27)~~] forges, falsifies, or alters an invoice or
4 shipping document prescribed by law;

5 (23) [~~(28)~~] makes any statement, knowing said
6 statement to be false, in a claim for a tax refund filed with the
7 comptroller;

8 (24) [~~(29)~~] furnishes to a licensed supplier or
9 distributor a signed statement for purchasing diesel fuel tax-free
10 and then uses the tax-free diesel fuel to operate a diesel-powered
11 motor vehicle on a public highway;

12 (25) [~~(30)~~] holds an aviation fuel dealer's license
13 and makes a taxable sale or use of any gasoline or diesel fuel;

14 (26) [~~(31)~~] fails to remit any tax funds collected or
15 required to be collected by a license holder, another user, or any
16 other person required to hold a license under this chapter;

17 (27) [~~(32)~~] makes a sale of dyed diesel fuel tax-free
18 into a storage facility of a person who:

19 (A) is not licensed as a distributor, as an
20 aviation fuel dealer, or as a dyed diesel fuel bonded user; or

21 (B) does not furnish to the licensed supplier or
22 distributor a signed statement prescribed in Section [162.206](#);

23 (28) [~~(33)~~] makes a sale of gasoline tax-free to any
24 person who is not licensed as an aviation fuel dealer;

25 (29) [~~(34)~~] purchases any motor fuel tax-free when not
26 authorized to make a tax-free purchase under this chapter;

27 (30) [~~(35)~~] purchases motor fuel with the intent to

1 evade any tax imposed by this chapter or accepts a delivery of motor
2 fuel by any means and does not at the same time accept or receive a
3 shipping document relating to the delivery;

4 (31) [~~(36)~~] transports motor fuel for which a cargo
5 manifest or shipping document is required to be carried without
6 possessing or exhibiting on demand by an officer authorized to make
7 the demand a cargo manifest or shipping document containing the
8 information required to be shown on the manifest or shipping
9 document;

10 (32) [~~(37)~~] imports, sells, uses, blends,
11 distributes, or stores motor fuel within this state on which the
12 taxes imposed by this chapter are owed but have not been first paid
13 to or reported by a license holder, another user, or any other
14 person required to hold a license under this chapter;

15 (33) [~~(38)~~] blends products together to produce a
16 blended fuel that is offered for sale, sold, or used and that
17 expands the volume of the original product to evade paying
18 applicable motor fuel taxes;

19 (34) [~~(39)~~] evades or attempts to evade in any manner
20 a tax imposed on motor fuel by this chapter;

21 (35) [~~(40)~~] delivers compressed natural gas or
22 liquefied natural gas into the fuel supply tank of a motor vehicle
23 and the person does not hold a valid compressed natural gas and
24 liquefied natural gas dealer's license; or

25 (36) [~~(41)~~] makes a tax-free delivery of compressed
26 natural gas or liquefied natural gas into the fuel supply tank of a
27 motor vehicle, unless the delivery is exempt from tax under Section

1 162.356.

2 SECTION 2.09. Section 548.104(d), Transportation Code, is
3 amended to read as follows:

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

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

11 ~~[(2)]~~ a sunscreening device prohibited by Section
12 547.613, except that the department by rule shall provide
13 procedures for issuance of a passing vehicle inspection report for
14 a vehicle exempt under Section 547.613(c); or

15 (2) ~~[(3)]~~ a compressed natural gas container unless
16 the owner demonstrates in accordance with department rules proof:

17 (A) that:

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

20 (ii) the manufacturer's recommended service
21 life for the container, as stated on the container label required by
22 49 C.F.R. Section 571.304, has not expired; or

23 (B) that the vehicle is a fleet vehicle for which
24 the fleet operator employs a technician certified to inspect the
25 container.

26 SECTION 2.10. The following provisions of the Tax Code are
27 repealed:

- 1 (1) Sections 162.001(39) and (40);
- 2 (2) the heading to Subchapter D, Chapter 162; and
- 3 (3) Sections 162.301, 162.302, 162.3021, 162.3022,
4 162.303, 162.304, 162.305, 162.306, 162.307, 162.308, 162.309,
5 162.310, 162.311, and 162.505.

6 SECTION 2.11. The change in law made by this article to
7 Section 162.402(a), Tax Code, applies only to a violation that
8 occurs on or after the effective date of this Act. A violation that
9 occurred before the effective date of this Act is governed by the
10 law in effect on the date the violation occurred, and the former law
11 is continued in effect for that purpose.

12 SECTION 2.12. The change in law made by this article to
13 Section 162.403, Tax Code, applies only to an offense committed on
14 or after the effective date of this Act. An offense committed
15 before the effective date of this Act is governed by the law in
16 effect on the date the offense was committed, and the former law is
17 continued in effect for that purpose. For purposes of this section,
18 an offense was committed before the effective date of this Act if
19 any element of the offense occurred before that date.

20 SECTION 2.13. A person who holds a liquefied gas tax decal
21 license under Section 162.305, Tax Code, that is valid on or after
22 the effective date of this Act may, not later than December 31,
23 2015, apply to the comptroller of public accounts for and obtain a
24 pro rata refund of the unused portion of the advanced taxes paid for
25 the period after the effective date of this Act. The comptroller
26 shall provide application forms for refunds under this section.

1 ARTICLE 3. TRANSITION AND EFFECTIVE DATE

2 SECTION 3.01. The changes in law made by this Act do not
3 affect taxes imposed before the effective date of this Act, and the
4 law in effect before the effective date of this Act is continued in
5 effect for purposes of the liability for and collection of those
6 taxes.

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