

By: Kolkhorst

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

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

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

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

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

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

23 Sec. 2001.508. PENALTIES FOR FAILURE TO PAY OR REPORT. (a)
24 If a person fails to file a report of the fee on prizes [~~return~~] as
25 required by this chapter or fails to pay to the commission the fee
26 on prizes [~~taxes~~] imposed under this chapter when the report
27 [~~return~~] or payment is due, the person forfeits five percent of the

1 amount due as a penalty, and after the first 30 days, the person
2 forfeits an additional five percent.

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

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

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

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

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

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

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

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

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

1 ~~license holder for the rental of premises~~]. The commission shall
2 make the estimate for the period in respect to which the license
3 holder or other person failed to make a report ~~[return]~~.

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

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

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

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

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

25 Sec. 2001.512. APPLICATION OF TAX LAWS. (a) Subtitle B,
26 Title 2, Tax Code, applies to the administration, collection, and
27 enforcement of ~~[the gross rentals tax imposed under Section~~

1 ~~2001.501 and~~] the fee on prizes imposed under Section 2001.502
2 except as modified by this chapter.

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

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

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

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

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

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

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

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

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

14 SECTION 1.16. Section [2001.515](#), Occupations Code, is
15 amended to read as follows:

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

20 SECTION 1.17. Section [2001.501](#), Occupations Code, is
21 repealed.

22 ARTICLE 2. LIQUEFIED GAS MOTOR FUELS TAX

23 SECTION 2.01. Section [105.001](#)(a), Business & Commerce Code,
24 is amended by adding Subdivision (3) to read as follows:

25 (3) "Liquefied gas" means all combustible gases that
26 exist in the gaseous state at 60 degrees Fahrenheit and at a
27 pressure of 14.7 pounds per square inch absolute, but does not

1 include compressed natural gas, liquefied natural gas, gasoline, or
2 diesel fuel, as those terms are defined by Section 162.001, Tax
3 Code.

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

6 (b) This chapter does not apply to:

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

8 (A) never provides pump island service; and

9 (B) has only remotely controlled pumps; or

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

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

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

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

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

25 (19) "Diesel fuel" means kerosene or another liquid,
26 or a combination of liquids blended together, offered for sale,
27 sold, used, or capable of use as fuel for the propulsion of a

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

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

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

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

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

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

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

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

9 Sec. 162.014. OTHER MOTOR FUEL TAXES PROHIBITED. The taxes
10 imposed by this chapter are in lieu of any other excise or
11 occupation tax imposed by a political subdivision of this state on
12 the sale, use, or distribution of gasoline or [7] diesel fuel [~~or~~
13 ~~liquefied gas~~].

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

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

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

26 (2) held a liquefied gas tax decal license issued
27 under former Subchapter D on or before August 31, 2013.

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

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

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

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

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

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

26 SECTION 2.07. Section 162.402(a), Tax Code, is amended to
27 read as follows:

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

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

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

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

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

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

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

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

26 ~~[(8)]~~ transports gasoline or diesel fuel in any cargo
27 tank that has a connection by pipe, tube, valve, or otherwise with

1 the fuel injector or carburetor of, or with the fuel supply tank
2 feeding the fuel injector or carburetor of, the motor vehicle
3 transporting the product;

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

7 (5) [~~(10)~~] owns or operates a motor vehicle for which
8 reports or mileage records are required by this chapter without an
9 operating odometer or other device in good working condition to
10 record accurately the miles traveled;

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

15 (7) [~~(12)~~] fails or refuses to comply with or violates
16 a provision of this chapter;

17 (8) [~~(13)~~] fails or refuses to comply with or violates
18 a comptroller's rule for administering or enforcing this chapter;

19 (9) [~~(14)~~] is an importer who does not obtain an
20 import verification number when required by this chapter;

21 (10) [~~(15)~~] purchases motor fuel for export, on which
22 the tax imposed by this chapter has not been paid, and subsequently
23 diverts or causes the motor fuel to be diverted to a destination in
24 this state or any other state or country other than the originally
25 designated state or country without first obtaining a diversion
26 number;

27 (11) [~~(16)~~] delivers compressed natural gas or

1 liquefied natural gas into the fuel supply tank of a motor vehicle
2 and the person does not hold a valid compressed natural gas and
3 liquefied natural gas dealer's license; or

4 (12) [~~(17)~~] makes a tax-free delivery of compressed
5 natural gas or liquefied natural gas into the fuel supply tank of a
6 motor vehicle, unless the delivery is exempt from tax under Section
7 162.356.

8 SECTION 2.08. Section 162.403, Tax Code, is amended to read
9 as follows:

10 Sec. 162.403. CRIMINAL OFFENSES. Except as provided by
11 Section 162.404, a person commits an offense 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 the demand of a peace officer or the comptroller;

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

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

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

1 (4) [~~(5)~~] sells or delivers gasoline or diesel fuel
2 from a fuel supply tank that is connected with the fuel injector or
3 carburetor of a motor vehicle;

4 (5) [~~(6)~~] owns or operates a motor vehicle for which
5 reports or mileage records are required by this chapter without an
6 operating odometer or other device in good working condition to
7 record accurately the miles traveled;

8 (6) [~~(7)~~] sells or delivers dyed diesel fuel for the
9 operation of a motor vehicle on a public highway;

10 (7) [~~(8)~~] uses dyed diesel fuel for the operation of a
11 motor vehicle on a public highway except as allowed under Section
12 [162.235](#);

13 ~~(8) [(9) makes a tax-free sale or delivery of~~
14 ~~liquefied gas into the fuel supply tank of a motor vehicle that does~~
15 ~~not display a current Texas liquefied gas tax decal;~~

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

20 ~~[(11) 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 ~~[(12) 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 ~~[(13)]~~ refuses to permit the comptroller or the

1 attorney general to inspect, examine, or audit a book or record
2 required to be kept by a license holder, other user, or any person
3 required to hold a license under this chapter;

4 (9) [~~(14)~~] refuses to permit the comptroller or the
5 attorney general to inspect or examine any plant, equipment,
6 materials, or premises where motor fuel is produced, processed,
7 blended, stored, sold, delivered, or used;

8 (10) [~~(15)~~] refuses to permit the comptroller, the
9 attorney general, an employee of either of those officials, a peace
10 officer, an employee of the Texas Commission on Environmental
11 Quality, or an employee of the Department of Agriculture to measure
12 or gauge the contents of or take samples from a storage tank or
13 container on premises where motor fuel is produced, processed,
14 blended, stored, sold, delivered, or used;

15 (11) [~~(16)~~] is a license holder, a person required to
16 be licensed, or another user and fails or refuses to make or deliver
17 to the comptroller a report required by this chapter to be made and
18 delivered to the comptroller;

19 (12) [~~(17)~~] is an importer who does not obtain an
20 import verification number when required by this chapter;

21 (13) [~~(18)~~] purchases motor fuel for export, on which
22 the tax imposed by this chapter has not been paid, and subsequently
23 diverts or causes the motor fuel to be diverted to a destination in
24 this state or any other state or country other than the originally
25 designated state or country without first obtaining a diversion
26 number;

27 (14) [~~(19)~~] conceals motor fuel with the intent of

1 engaging in any conduct proscribed by this chapter or refuses to
2 make sales of motor fuel on the volume-corrected basis prescribed
3 by this chapter;

4 (15) [~~(20)~~] refuses, while transporting motor fuel,
5 to stop the motor vehicle the person is operating when called on to
6 do so by a person authorized to stop the motor vehicle;

7 (16) [~~(21)~~] refuses to surrender a motor vehicle and
8 cargo for impoundment after being ordered to do so by a person
9 authorized to impound the motor vehicle and cargo;

10 (17) [~~(22)~~] mutilates, destroys, or secretes a book or
11 record required by this chapter to be kept by a license holder,
12 other user, or person required to hold a license under this chapter;

13 (18) [~~(23)~~] is a license holder, other user, or other
14 person required to hold a license under this chapter, or the agent
15 or employee of one of those persons, and makes a false entry or
16 fails to make an entry in the books and records required under this
17 chapter to be made by the person or fails to retain a document as
18 required by this chapter;

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

23 (20) [~~(25)~~] engages in a motor fuel transaction that
24 requires that the person have a license under this chapter without
25 then and there holding the required license;

26 (21) [~~(26)~~] makes and delivers to the comptroller a
27 report required under this chapter to be made and delivered to the

1 comptroller, if the report contains false information;

2 (22) [~~(27)~~] forges, falsifies, or alters an invoice or
3 shipping document prescribed by law;

4 (23) [~~(28)~~] makes any statement, knowing said
5 statement to be false, in a claim for a tax refund filed with the
6 comptroller;

7 (24) [~~(29)~~] furnishes to a licensed supplier or
8 distributor a signed statement for purchasing diesel fuel tax-free
9 and then uses the tax-free diesel fuel to operate a diesel-powered
10 motor vehicle on a public highway;

11 (25) [~~(30)~~] holds an aviation fuel dealer's license
12 and makes a taxable sale or use of any gasoline or diesel fuel;

13 (26) [~~(31)~~] fails to remit any tax funds collected or
14 required to be collected by a license holder, another user, or any
15 other person required to hold a license under this chapter;

16 (27) [~~(32)~~] makes a sale of dyed diesel fuel tax-free
17 into a storage facility of a person who:

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

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

22 (28) [~~(33)~~] makes a sale of gasoline tax-free to any
23 person who is not licensed as an aviation fuel dealer;

24 (29) [~~(34)~~] purchases any motor fuel tax-free when not
25 authorized to make a tax-free purchase under this chapter;

26 (30) [~~(35)~~] purchases motor fuel with the intent to
27 evade any tax imposed by this chapter or accepts a delivery of motor

1 fuel by any means and does not at the same time accept or receive a
2 shipping document relating to the delivery;

3 (31) [~~(36)~~] transports motor fuel for which a cargo
4 manifest or shipping document is required to be carried without
5 possessing or exhibiting on demand by an officer authorized to make
6 the demand a cargo manifest or shipping document containing the
7 information required to be shown on the manifest or shipping
8 document;

9 (32) [~~(37)~~] imports, sells, uses, blends,
10 distributes, or stores motor fuel within this state on which the
11 taxes imposed by this chapter are owed but have not been first paid
12 to or reported by a license holder, another user, or any other
13 person required to hold a license under this chapter;

14 (33) [~~(38)~~] blends products together to produce a
15 blended fuel that is offered for sale, sold, or used and that
16 expands the volume of the original product to evade paying
17 applicable motor fuel taxes;

18 (34) [~~(39)~~] evades or attempts to evade in any manner
19 a tax imposed on motor fuel by this chapter;

20 (35) [~~(40)~~] delivers compressed natural gas or
21 liquefied natural gas into the fuel supply tank of a motor vehicle
22 and the person does not hold a valid compressed natural gas and
23 liquefied natural gas dealer's license; or

24 (36) [~~(41)~~] makes a tax-free delivery of compressed
25 natural gas or liquefied natural gas into the fuel supply tank of a
26 motor vehicle, unless the delivery is exempt from tax under Section
27 [162.356](#).

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

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

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

10 [~~2~~] a sunscreening device prohibited by Section
11 547.613, except that the department by rule shall provide
12 procedures for issuance of a passing vehicle inspection report for
13 a vehicle exempt under Section 547.613(c); or

14 (2) (2) [~~3~~] a compressed natural gas container unless
15 the owner demonstrates in accordance with department rules proof:

16 (A) that:

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

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

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

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

27 (1) Sections 162.001(39) and (40);

1 (2) the heading to Subchapter D, Chapter 162; and

2 (3) Sections 162.301, 162.302, 162.3021, 162.3022,
3 162.303, 162.304, 162.305, 162.306, 162.307, 162.308, 162.309,
4 162.310, 162.311, and 162.505.

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

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

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

26 ARTICLE 3. TRANSITION AND EFFECTIVE DATE

27 SECTION 3.01. The changes in law made by this Act do not

1 affect taxes imposed before the effective date of this Act, and the
2 law in effect before the effective date of this Act is continued in
3 effect for purposes of the liability for and collection of those
4 taxes.

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