

1-1 By: Darby (Senate Sponsor - Bettencourt) H.B. No. 3232
 1-2 (In the Senate - Received from the House May 8, 2017;
 1-3 May 9, 2017, read first time and referred to Committee on Finance;
 1-4 May 15, 2017, reported favorably by the following vote: Yeas 9,
 1-5 Nays 0; May 15, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa			X	
1-9 Bettencourt	X			
1-10 Birdwell	X			
1-11 Hancock	X			
1-12 Huffman			X	
1-13 Kolthorst	X			
1-14 Nichols	X			
1-15 Schwertner			X	
1-16 Seliger			X	
1-17 Taylor of Galveston	X			
1-18 Uresti	X			
1-19 Watson			X	
1-20 West	X			
1-21 Whitmire			X	

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to the penalty imposed on certain delinquent oil and gas
 1-26 severance taxes.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section 201.351, Tax Code, is amended by adding
 1-29 Subsection (c) to read as follows:

1-30 (c) Notwithstanding Subsections (a) and (b), a person is not
 1-31 subject to a penalty under Subsection (a) if:

1-32 (1) the delinquent tax results from the person's
 1-33 filing of an amended report with the comptroller for a timely filed
 1-34 original report under Section 201.203 or 201.2035;

1-35 (2) the person timely paid the full amount of tax due
 1-36 as indicated in the original report;

1-37 (3) the amount of additional tax due as a result of all
 1-38 amended reports for the original report does not exceed 25 percent
 1-39 of the tax due as indicated in the original report;

1-40 (4) the person resolves all errors identified by the
 1-41 comptroller on the amended or original report that could affect the
 1-42 amount of tax due on that report not later than the 60th day after
 1-43 the date on which the amended or original report, as applicable, is
 1-44 filed; and

1-45 (5) the person files the amended report not later than
 1-46 the 730th day after the date on which the original report was due
 1-47 and remits the full amount of the additional tax due with the
 1-48 amended report.

1-49 SECTION 2. Section 202.301, Tax Code, is amended by adding
 1-50 Subsection (c) to read as follows:

1-51 (c) Notwithstanding Subsections (a) and (b), a person is not
 1-52 subject to a penalty under Subsection (a) if:

1-53 (1) the delinquent tax results from the person's
 1-54 filing of an amended report with the comptroller for a timely filed
 1-55 original report under Section 202.201 or 202.202;

1-56 (2) the person timely paid the full amount of tax due
 1-57 as indicated in the original report;

1-58 (3) the amount of additional tax due as a result of all
 1-59 amended reports for the original report does not exceed 25 percent
 1-60 of the tax due as indicated in the original report;

1-61 (4) the person resolves all errors identified by the

2-1 comptroller on the amended or original report that could affect the
2-2 amount of tax due on that report not later than the 60th day after
2-3 the date on which the amended or original report, as applicable, is
2-4 filed; and

2-5 (5) the person files the amended report not later than
2-6 the 730th day after the date on which the original report was due
2-7 and remits the full amount of the additional tax due with the
2-8 amended report.

2-9 SECTION 3. Sections 201.351(c) and 202.301(c), Tax Code, as
2-10 added by this Act, apply to delinquent tax owed as a result of an
2-11 amended report filed with the comptroller on or after the effective
2-12 date of this Act, regardless of the date on which the original
2-13 report was due.

2-14 SECTION 4. This Act takes effect January 1, 2018.

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