

By: Davis of Dallas

H.B. No. 3471

A BILL TO BE ENTITLED

AN ACT

relating to a sales tax refund or severance tax credit for sales tax overpayments by certain oil or gas severance taxpayers.

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

SECTION 1. Section 151.430, Tax Code, is amended by amending Subsections (a) and (c) and adding Subsection (c-1) to read as follows:

(a) This section applies to the tax on purchases paid by a person who holds [~~holding~~] a permit under this chapter or files a report under Section 201.203, 201.2035, 202.201, or 202.202, who has purchased taxable items for use in this state, and who has remitted tax on those items in error to this state or has paid tax on those items in error to a retailer holding a permit under this chapter.

(c) A [~~The~~] person who holds a permit under this chapter may obtain reimbursement for amounts determined to have been overpaid by taking a credit on one or more sales tax returns or by filing a claim for refund with the comptroller within the limitation period specified by Subchapter D, Chapter 111.

(c-1) A person who files a report under Section 201.203, 201.2035, 202.201, or 202.202 may obtain reimbursement for amounts determined to have been overpaid under this chapter by taking a credit on one or more reports under those sections or by filing a claim for refund with the comptroller within the limitation period

1 specified by Subchapter D, Chapter 111.

2           SECTION 2. The change in law made by this Act does not  
3 affect tax liability accruing before the effective date of this  
4 Act. That liability continues in effect as if this Act had not been  
5 enacted, and the former law is continued in effect for the  
6 collection of taxes due and for civil and criminal enforcement of  
7 the liability for those taxes.

8           SECTION 3. This Act takes effect September 1, 2017.