

By: Watson

S.B. No. 1077

A BILL TO BE ENTITLED

AN ACT

relating to increasing the rates of the state gasoline and diesel fuel taxes.

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

SECTION 1. Section 162.102, Tax Code, is amended to read as follows:

Sec. 162.102. TAX RATE. The gasoline tax rate is 40 [~~20~~] cents for each net gallon or fractional part on which the tax is imposed under Section 162.101.

SECTION 2. Section 162.202, Tax Code, is amended to read as follows:

Sec. 162.202. TAX RATE. The diesel fuel tax rate is 40 [~~20~~] cents for each net gallon or fractional part on which the tax is imposed under Section 162.201.

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

SECTION 4. This Act takes effect September 1, 2019.