

By: Paddie

H.B. No. 1346

A BILL TO BE ENTITLED

AN ACT

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

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

SECTION 1. Subchapter I, Chapter 151, Tax Code, is amended by adding Section 151.4305 to read as follows:

Sec. 151.4305. TAX REFUNDS FOR OIL OR GAS SEVERANCE TAXPAYERS. (a) Notwithstanding Section 111.104(b), a person who files a report under Section 201.203, 201.2035, 202.201, or 202.202 and who does not hold a permit under this chapter may obtain a refund for taxes paid under this chapter in error to a person who holds a permit under this chapter by filing a claim for refund with the comptroller within the limitation period specified by Subchapter D, Chapter 111.

(b) The comptroller by rule may provide additional procedures for claiming a refund under this section.

SECTION 2. The change in law made by this Act does 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 3. This Act takes effect September 1, 2021.