

By: Burns

H.B. No. 4296

A BILL TO BE ENTITLED

AN ACT

relating to the use of dyed diesel during a state of disaster.

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

SECTION 1. Subchapter C, Chapter 162, Tax Code, is amended by adding Section 162.236 to read as follows:

Section 162.236. USE OF DYED FUEL IN A DISASTER AREA. (a) Notwithstanding any other law, a person may use taxable motor fuel that contains dye in the fuel supply tank in an area subject to a declaration of a state of disaster under Section 418.014, Government Code, or a local state of disaster under Section 418.108, Government Code.

(b) The Texas Division of Emergency Management shall approve the use of dyed fuel in an area subject to a disaster declaration.

SECTION 2. Section 162.403, Tax Code, is amended to read as follows:

Sec. 162.403. CRIMINAL OFFENSES. Except as provided by Section 162.404, a person commits an offense if the person:

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

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

1 (3) transports gasoline or diesel fuel in any cargo
2 tank that has a connection by pipe, tube, valve, or otherwise with
3 the fuel injector or carburetor or with the fuel supply tank feeding
4 the fuel injector or carburetor of the motor vehicle transporting
5 the product;

6 (4) sells or delivers gasoline or diesel fuel from a
7 fuel supply tank that is connected with the fuel injector or
8 carburetor of a motor vehicle;

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

13 (6) sells or delivers dyed diesel fuel for the
14 operation of a motor vehicle on a public highway;

15 (7) uses dyed diesel fuel for the operation of a motor
16 vehicle on a public highway except as allowed under Sections
17 [~~Section~~] 162.235 or 162.236;

18 (8) refuses to permit the comptroller or the attorney
19 general to inspect, examine, or audit a book or record required to
20 be kept by a license holder, other user, or any person required to
21 hold a license under this chapter;

22 (9) refuses to permit the comptroller or the attorney
23 general to inspect or examine any plant, equipment, materials, or
24 premises where motor fuel is produced, processed, blended, stored,
25 sold, delivered, or used;

26 (10) refuses to permit the comptroller, the attorney
27 general, an employee of either of those officials, a peace officer,

1 an employee of the Texas Commission on Environmental Quality, or an
2 employee of the Texas Department of Licensing and Regulation to
3 measure or gauge the contents of or take samples from a storage tank
4 or container on premises where motor fuel is produced, processed,
5 blended, stored, sold, delivered, or used;

6 (11) is a license holder, a person required to be
7 licensed, or another user and fails or refuses to make or deliver to
8 the comptroller a report required by this chapter to be made and
9 delivered to the comptroller;

10 (12) is an importer who does not obtain an import
11 verification number when required by this chapter;

12 (13) purchases motor fuel for export, on which the tax
13 imposed by this chapter has not been paid, and subsequently diverts
14 or causes the motor fuel to be diverted to a destination in this
15 state or any other state or country other than the originally
16 designated state or country without first obtaining a diversion
17 number;

18 (14) conceals motor fuel with the intent of engaging
19 in any conduct proscribed by this chapter or refuses to make sales
20 of motor fuel on the volume-corrected basis prescribed by this
21 chapter;

22 (15) refuses, while transporting motor fuel, to stop
23 the motor vehicle the person is operating when called on to do so by
24 a person authorized to stop the motor vehicle;

25 (16) refuses to surrender a motor vehicle and cargo
26 for impoundment after being ordered to do so by a person authorized
27 to impound the motor vehicle and cargo;

1 (17) mutilates, destroys, or secretes a book or record
2 required by this chapter to be kept by a license holder, other user,
3 or person required to hold a license under this chapter;

4 (18) is a license holder, other user, or other person
5 required to hold a license under this chapter, or the agent or
6 employee of one of those persons, and makes a false entry or fails
7 to make an entry in the books and records required under this
8 chapter to be made by the person or fails to retain a document as
9 required by this chapter;

10 (19) transports in any manner motor fuel under a false
11 cargo manifest or shipping document, or transports in any manner
12 motor fuel to a location without delivering at the same time a
13 shipping document relating to that shipment;

14 (20) engages in a motor fuel transaction that requires
15 that the person have a license under this chapter without then and
16 there holding the required license;

17 (21) makes and delivers to the comptroller a report
18 required under this chapter to be made and delivered to the
19 comptroller, if the report contains false information;

20 (22) forges, falsifies, or alters an invoice or
21 shipping document prescribed by law;

22 (23) makes any statement, knowing said statement to be
23 false, in a claim for a tax refund filed with the comptroller;

24 (24) furnishes to a licensed supplier or distributor a
25 signed statement for purchasing diesel fuel tax-free and then uses
26 the tax-free diesel fuel to operate a diesel-powered motor vehicle
27 on a public highway;

1 (25) holds an aviation fuel dealer's license and makes
2 a taxable sale or use of any gasoline or diesel fuel;

3 (26) fails to remit any tax funds collected or
4 required to be collected by a license holder, another user, or any
5 other person required to hold a license under this chapter;

6 (27) makes a sale of dyed diesel fuel tax-free into a
7 storage facility of a person who:

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

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

12 (28) makes a sale of gasoline tax-free to any person
13 who is not licensed as an aviation fuel dealer;

14 (29) purchases any motor fuel tax-free when not
15 authorized to make a tax-free purchase under this chapter;

16 (30) purchases motor fuel with the intent to evade any
17 tax imposed by this chapter or accepts a delivery of motor fuel by
18 any means and does not at the same time accept or receive a shipping
19 document relating to the delivery;

20 (31) transports motor fuel for which a cargo manifest
21 or shipping document is required to be carried without possessing
22 or exhibiting on demand by an officer authorized to make the demand
23 a cargo manifest or shipping document containing the information
24 required to be shown on the manifest or shipping document;

25 (32) imports, sells, uses, blends, distributes, or
26 stores motor fuel within this state on which the taxes imposed by
27 this chapter are owed but have not been first paid to or reported by

1 a license holder, another user, or any other person required to hold
2 a license under this chapter;

3 (33) blends products together to produce a blended
4 fuel that is offered for sale, sold, or used and that expands the
5 volume of the original product to evade paying applicable motor
6 fuel taxes;

7 (34) evades or attempts to evade in any manner a tax
8 imposed on motor fuel by this chapter;

9 (35) delivers compressed natural gas or liquefied
10 natural gas into the fuel supply tank of a motor vehicle and the
11 person does not hold a valid compressed natural gas and liquefied
12 natural gas dealer's license; or

13 (36) makes a tax-free delivery of compressed natural
14 gas or liquefied natural gas into the fuel supply tank of a motor
15 vehicle, unless the delivery is exempt from tax under Section
16 [162.356](#).

17 SECTION 3. This Act takes effect September 1, 2021.