

By: Eckhardt

S.B. No. 310

A BILL TO BE ENTITLED

AN ACT

relating to the repeal of the temporary tax reduction for certain high-cost gas.

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

SECTION 1. Section 81.117(d), Natural Resources Code, is amended to read as follows:

(d) The exemptions and reductions set out in Sections 201.053, [~~201.057~~], 201.058, and 202.060, Tax Code, do not affect the fee imposed by this section.

SECTION 2. Section 201.057, Tax Code, is repealed.

SECTION 3. (a) Subject to Subsection (b) of this section, 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.

(b) The tax reduction provided by Section 201.057, Tax Code, as repealed by this Act, does not apply to gas produced on or after the effective date of this Act, regardless of whether the comptroller approved a tax reduction under Section 201.057 that would have applied to the gas on or after the effective date of this Act had Section 201.057 not been repealed.

SECTION 4. This Act takes effect September 1, 2021.