

By: Wilson

H.B. No. 165

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the authority of the governor to order the state and
3 political subdivisions of the state to refrain from supporting the
4 enforcement of federal tax law if the federal government denies or
5 fails to timely respond to certain requests for aid.

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

7 SECTION 1. Subchapter B, Chapter 418, Government Code, is
8 amended by adding Section 418.027 to read as follows:

9 Sec. 418.027. EFFECT OF DENIAL OR INACTION BY FEDERAL
10 GOVERNMENT IN RESPONSE TO CERTAIN REQUESTS FOR AID. (a) In this
11 section, "border region" has the meaning assigned by Section
12 772.0071.

13 (b) This section applies only if the governor submits a
14 request for a presidential disaster declaration under the Robert T.
15 Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C.
16 Section 5121 et seq.) for an area in this state any part of which is
17 located in the border region and the request is:

18 (1) denied; or

19 (2) neither approved nor denied before the 31st day
20 after the date the request is submitted by the governor.

21 (c) The governor may issue an executive order directing this
22 state and all political subdivisions of this state to withhold
23 financial and other assistance to the Internal Revenue Service in
24 enforcing any provision of the Internal Revenue Code of 1986

1 against an individual who resides in this state or an entity doing
2 business in this state unless the enforcement action against the
3 individual or entity also involves a violation of the law of this
4 state.

5 (d) An executive order issued by the governor under
6 Subsection (c) continues in effect until the earlier of:

7 (1) the date on which the governor rescinds the order;

8 or

9 (2) if the basis for the issuance of the order is a
10 request described by Subsection (b)(2), the date on which the
11 request is approved.

12 SECTION 2. This Act takes effect immediately if it receives
13 a vote of two-thirds of all the members elected to each house, as
14 provided by Section 39, Article III, Texas Constitution. If this
15 Act does not receive the vote necessary for immediate effect, this
16 Act takes effect on the 91st day after the last day of the
17 legislative session.