

By: Hinojosa

S.B. No. 1836

A BILL TO BE ENTITLED

AN ACT

relating to the use of certain tax-exempt compressed natural gas and liquefied natural gas refueling facilities under certain circumstances.

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

SECTION 1. Section 162.356(b), Tax Code, is amended to read as follows:

(b) The exemption provided by Subsection (a)(11) does not apply to compressed natural gas or liquefied natural gas delivered into the fuel supply tank of a motor vehicle from a refueling facility accessible to motor vehicles other than:

(1) motor vehicles [those] described by Subsection (a)(11)(A); or

(2) motor vehicles exempt from the tax imposed by this subchapter under another provision of Subsection (a), if use of the refueling facility by those vehicles is limited to emergencies and other exigent circumstances as provided by an interlocal agreement under Chapter 791, Government Code.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2023.