

BILL ANALYSIS

C.S.S.B. 2949
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Energy Resources
Committee Report (Substituted)

BACKGROUND AND PURPOSE

The bill sponsor has informed the committee that the state's border region serves as a pivotal hub in the U.S. fuel export industry with transloading facilities situated along the southern border, that these facilities are instrumental in transferring motor fuel, such as gasoline and diesel, from railcars, pipelines, and trucks into trucks for export to Mexico, and that the strategic location of these depots facilitates the efficient movement of fuel across the border, supporting domestic markets and international trade.

The bill sponsor has informed the committee, however, that the state has seen a sharp rise in motor fuel-related crimes, fuel theft, falsified transport documentation, the use of overweight or off-route fuel trucks, and, most commonly, unregulated fuel depots, which have emerged as key elements of criminal activity and which pose serious risks to public safety, the environment, and state commerce. While state law mandates that exporters possess detailed shipping documents for fuel exports, enforcement challenges persist. The bill sponsor has further informed the committee that instances of fuel diversion, where fuel intended for export is instead sold within Texas without proper taxation, have been reported; that fuel trucks have illegally been hauling heavy on interstates, not on oversize or overweight corridors, violating truck weight laws; and that such activities not only undermine state tax revenues but also place undue burden on law enforcement and pose a threat to border communities.

C.S.S.B. 2949 seeks to better regulate the motor fuel export industry in Texas by establishing a comprehensive regulatory framework for export fuel transloading facilities, which play a critical role in the transfer of tax-free motor fuel intended for export from the United States, in order to improve regulatory oversight, reduce tax revenue losses, enhance public safety, support legitimate businesses within the fuel export industry, and contribute to the state's economic vitality.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill expressly does one or more of the following: creates a criminal offense, increases the punishment for an existing criminal offense or category of offenses, or changes the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that rulemaking authority is expressly granted to the Texas Commission on Environmental Quality, the Department of Public Safety, and the comptroller of public accounts in SECTION 9 of this bill.

ANALYSIS

Tax Code Provisions Relating to Motor Fuel Taxes

General Provisions

C.S.S.B. 2949 amends the Tax Code to include the following among the information required to be contained in a motor fuel shipping document:

- the name and taxpayer number of the transportation company; and
- if the motor fuel is being delivered by transport vehicle to another country, the specific location at which the motor fuel will cross the border.

C.S.S.B. 2949 authorizes the comptroller of public accounts to suspend a motor fuel transporter's license without notice or a hearing if the license holder fails to ensure that all employees or independent contractors who transport motor fuel under the transporter's license hold the specific license or endorsements required to transport hazardous materials required by the state, territory, or country in which the employee or independent contractor resides.

Gasoline Tax

C.S.S.B. 2949 requires a person to obtain the appropriate license or licenses issued by the comptroller before conducting the activities of an export fuel transloading facility operator.

C.S.S.B. 2949 requires an applicant for a license as a motor fuel transporter to attest that any employee or independent contractor who transports motor fuel under the applicant's license will hold the specific license or endorsements required to transport hazardous materials required by the state, territory, or country in which the employee or independent contractor resides.

Current law makes the license issued to a motor fuel transporter permanent and valid during the period the license holder has in force and effect the required bond or security and furnishes timely reports and supplements as required, or until the license is surrendered by the holder or canceled by the comptroller, and requires the comptroller to cancel the license if a purchase, sale, or use of gasoline has not been reported by the license holder during the previous nine months. C.S.S.B. 2949 instead makes such a license valid from the date of its issuance through December 31 of each calendar year or until the license is surrendered by the holder or canceled by the comptroller and authorizes the comptroller to renew the license for each ensuing calendar year if the license holder furnishes timely reports as required.

Diesel Fuel Tax

C.S.S.B. 2949 requires a person to obtain the appropriate license or licenses issued by the comptroller before conducting the activities of an export fuel transloading facility operator.

C.S.S.B. 2949 requires an applicant for a license as a motor fuel transporter to attest that any employee or independent contractor who transports motor fuel under the applicant's license will hold the specific license or endorsements required to transport hazardous materials required by the state, territory, or country in which the employee or independent contractor resides.

Current law makes the license issued to a motor fuel transporter permanent and valid during the period the license holder has in force and effect the required bond or security and furnishes timely reports and supplements as required, or until the license is surrendered by the holder or canceled by the comptroller, and requires the comptroller to cancel the license if a purchase, sale, or use of diesel fuel has not been reported by the license holder during the previous nine months. C.S.S.B. 2949 instead makes such a license valid from the date of its issuance through December 31 of each calendar year or until the license is surrendered by the holder or canceled

by the comptroller and authorizes the comptroller to renew the license for each ensuing calendar year if the license holder furnishes timely reports as required.

Export Fuel Transloading Facilities

C.S.S.B. 2949 sets out provisions relating to export fuel transloading facilities.

Definitions

C.S.S.B. 2949 defines the following terms for purposes of its provisions relating to export fuel transloading facilities:

- "operator" as a person who holds an export fuel transloading facility operator license issued under the bill's provisions;
- "overweight corridor" as a designated section of a state highway for which an optional procedure is authorized under Transportation Code provisions relating to permits for oversize or overweight vehicles for the issuance of permits:
 - by entities other than the Department of Public Safety (DPS) or the Texas Department of Motor Vehicles (TxDMV); and
 - for the movement of oversize or overweight vehicles;
- "port of entry" by reference to Transportation Code provisions generally relating to vehicle size and weight; and
- "transloading facility" as an export fuel transloading facility described under the bill's provisions relating to transloading facilities located along overweight corridors or within ports of entry, except that the term does not include a facility:
 - at which the transfer of motor fuel purchased for export is authorized in accordance with a license issued under another provision relating to motor fuel taxes;
 - that is part of the bulk transfer/terminal system; or
 - that is used solely for lawful activities consistent with provisions relating to motor fuel taxes and is not used to facilitate or conceal unlawful transloading, tax evasion, or other violations of such provisions or Water Code provisions relating to a fee on delivery of certain petroleum products, regardless of whether the user holds a license.

Provisions Applicable to All Transloading Facilities

C.S.S.B. 2949 prohibits a person from transferring motor fuel purchased for export:

- from a truck to a tank or from a tank to a truck except:
 - on the premises of a transloading facility that is located along an overweight corridor, outside the boundaries of a port of entry, and not more than two miles from a port of entry;
 - at a facility at which the transfer is authorized under another provision relating to motor fuel taxes; or
 - as provided by the bill at a transloading facility located within the boundaries of a port of entry in the case of an emergency; or
- from a truck to another truck except:
 - on the premises of a transloading facility located within the boundaries of a port of entry; or
 - at a facility at which the transfer is authorized under another provision relating to motor fuel taxes.

C.S.S.B. 2949 prohibits a person from operating a transloading facility:

- at a location other than a location described by the bill's provisions relating to transloading facilities located along overweight corridors or within ports of entry; and
- unless the person:

- holds an export fuel transloading facility operator license issued under the bill's provisions;
- registers the transloading facility and each tank, pump, and other apparatus used for storing or transloading motor fuel at the facility with the Texas Commission on Environmental Quality (TCEQ) in the manner required by TCEQ rule and:
 - pays a registration fee in an amount prescribed by the TCEQ sufficient to cover the TCEQ's costs of administering the registration program; and
 - provides security in an amount prescribed by the TCEQ;
- registers the transloading facility with DPS in the manner required by DPS rule and pays a registration fee in an amount prescribed by DPS sufficient to cover DPS's costs of administering the registration program and inspecting transloading facilities;
- complies with the requirements of provisions relating to motor fuel taxes and rules adopted by the comptroller, the TCEQ, and DPS under applicable bill provisions; and
- registers the transloading facility with the IRS, if required by federal law.

Transloading Facilities Located Along Overweight Corridors

C.S.S.B. 2949 sets out provisions relating to transloading facilities located along overweight corridors that are applicable only to a transloading facility that is located along an overweight corridor, outside the boundaries of a port of entry, and not more than two miles from a port of entry. The bill requires the comptroller to require the operator of such a transloading facility to file regular electronic reports that contain the following information:

- the number of on-premises tanks at each transloading facility operated by the operator;
- the owner or lessee of each tank located at the transloading facility and, for a leased tank, the duration of the lease;
- the number of gallons of motor fuel delivered into each tank each day and sufficient information linking that information to the owner of the fuel and to the bill of lading that accompanied the fuel;
- the number of gallons of motor fuel removed from each tank each day and sufficient information linking that information to the shipping document created by the facility that shows that the motor fuel was removed by the same owner who delivered the fuel in the tank;
- a shipping document issued by the operator for motor fuel removed from each tank at the transloading facility that ensures the fuel can be tracked from the source listed on the original bill of lading, to the tank, and to the truck that removes the fuel from this country;
- a daily log detailing:
 - each tractor, trailer, and driver that enters or exits the transloading facility; and
 - each transfer of motor fuel purchased for export conducted at the facility; and
- upon request of the comptroller, a contract as subsequently described.

The bill requires the operator of such a transloading facility to enter into a contract with each entity that uses a tank at the facility. The bill establishes that the operator may only contract with an exporter licensed under provisions relating to motor fuel taxes and prohibits the operator from contracting with a person who has been convicted of a felony in the previous five years.

C.S.S.B. 2949 establishes that in order to ensure motor fuel at an applicable transloading facility along an overweight corridor is not commingled, all fuel that is loaded into a particular tank at the facility must be owned by a single entity and removed from the tank by that same entity. The bill requires the operator of such a transloading facility to provide at the transloading facility:

- a scale capable of weighing motor vehicles to determine whether an applicable permit for an oversize or overweight vehicle is required; and
- sufficient resources to process an application for such a permit applicable to the overweight corridor on which the transloading facility is located.

Transloading Facilities Located Within Ports of Entry

C.S.S.B. 2949 also sets out provisions applicable only to transloading facilities located within the boundaries of a port of entry. The bill authorizes a person to transfer motor fuel purchased for export from a truck to a tank or from a tank to a truck at such a transloading facility only in the case of an emergency. The bill requires the comptroller to require the operator of such a transloading facility to file regular electronic reports that contain the following information:

- the number of gallons of motor fuel delivered into the premises of the transloading facility in each truck each day and sufficient information linking that information to the owner of the fuel and to the bill of lading that accompanied the fuel;
- the number of gallons of motor fuel removed from the premises of the transloading facility in each truck each day and sufficient information linking that information to the shipping document described in the next bulleted item that shows that the fuel was removed by the same owner who delivered the fuel into the facility;
- a shipping document issued by the operator for motor fuel removed from the facility that ensures that the fuel can be tracked from the source listed on the original bill of lading to the truck that removes the fuel from this country; and
- a daily log detailing:
 - each tractor, trailer, and driver that enters or exits the facility, together with the information contained in the bill of lading accompanying each truck; and
 - each transfer of motor fuel purchased for export conducted at the facility.

C.S.S.B. 2949 establishes that in order to ensure motor fuel at a transloading facility located within the boundaries of a port of entry is not commingled, all fuel that is transferred from a truck to another truck at the facility must be owned by a single entity.

Export Fuel Transloading Facility Operators

C.S.S.B. 2949 requires the comptroller to issue an export fuel transloading facility operator license to each person who applies to the comptroller and qualifies under these provisions of the bill. The bill makes an operator license valid until the earlier of the following dates:

- December 31 of each calendar year; or
- the date the license is surrendered by the holder or canceled by the comptroller.

The bill requires an applicant for a license to file with the comptroller an application in a form and manner prescribed by the comptroller. The application must be substantially similar to an application for a license required for certain activities related to coin-operated machines. The bill requires the comptroller to require each operator to post a bond under specified gasoline tax provisions in an amount determined in accordance with those provisions.

Rules

C.S.S.B. 2949 requires the comptroller to adopt rules to implement, administer, and enforce the bill's provisions relating to export fuel transloading facilities, including rules:

- governing the operation of transloading facilities; and
- ensuring that all motor fuel transferred at a transloading facility may be traced from the point of removal from the bulk transfer/terminal system to the point of export from this country.

The bill also requires the TCEQ and DPS to each adopt rules to implement, administer, and enforce those bill provisions, including rules:

- governing the operation of transloading facilities to ensure public health, safety, and welfare; and
- providing for periodic and risk-based inspections of transloading facilities to ensure compliance with such provisions and rules adopted under these provisions of the bill.

Penalties and Offenses

C.S.S.B. 2949 makes a motor fuel transporter who fails to ensure that an employee or independent contractor who transports motor fuel under the transporter's license holds the specific license or endorsements required to transport hazardous materials required by the state, territory, or country in which the employee or independent contractor resides liable to the state for a civil penalty in the amount of \$25,000 for each occurrence.

C.S.S.B. 2949, effective September 1, 2025, expands the conduct that constitutes the offense that involves making and delivering to the comptroller a required report relating to motor fuel taxes that contains false information to include the following:

- causing to be made and delivered to the comptroller such a report; and
- making and delivering or causing to be made and delivered to the comptroller a required application relating to motor fuel taxes that contains false information.

Effective January 1, 2026, the bill creates a third degree felony offense for a person who engages in the following conduct, subject to special provisions and exceptions prescribed under current law for offenses relating to motor fuel taxes:

- transfers motor fuel purchased for export in violation of the bill's restrictions on the transfer of motor fuel purchased for export from a truck to a tank, from a tank to a truck, or from a truck to another truck; or
- operates an export fuel transloading facility in violation of the bill's provision restricting the locations at which such a facility may be operated and establishing the conditions that must be met for a person to operate such a facility.

Code of Criminal Procedure Provision

C.S.S.B. 2949 amends the Code of Criminal Procedure to authorize a district judge to issue an order for the installation and use of a mobile tracking device on the application of a peace officer commissioned by the comptroller.

Transportation Code Provisions

C.S.S.B. 2949 amends the Transportation Code, with respect to an overweight vehicle with at least three axles that is transporting in a cargo tank hazardous materials in a quantity requiring placarding by a regulation issued under the federal Hazardous Materials Transportation Act, to create a second degree felony offense for a person who operates or moves such an overweight vehicle on a public highway:

- that is not included in the route designated under the permit under which the vehicle is operating; or
- without a permit authorizing the movement of the vehicle, and the vehicle exceeds the maximum gross weight authorized for the vehicle by at least five percent.

The bill establishes as an affirmative defense to prosecution for the offense that, at the time of the offense, the vehicle was being operated or moved:

- under the immediate direction of a law enforcement agency; or
- in compliance with a permit authorizing the movement of the vehicle issued by TxDMV or a political subdivision of the state.

Procedural Provisions

C.S.S.B. 2949 applies only to an offense committed on or after the bill's effective date. An offense committed before such date is governed by the law in effect on the date the offense was committed, and the former law is continued in effect for that purpose. For these purposes, an offense was committed before the bill's effective date if any element of the offense occurred before that date.

C.S.S.B. 2949 makes its gasoline tax and diesel fuel tax provisions relating to the license application procedure and the term of a license issued to a motor fuel transporter applicable to such a license, regardless of whether the license was issued before, on, or after the bill's effective date.

C.S.S.B. 2949 requires the following not later than January 1, 2026:

- the comptroller, the TCEQ, and DPS each to adopt the rules for the implementation, administration, and enforcement of the bill's provisions relating to export fuel transloading facilities;
- the comptroller to begin issuing export fuel transloading facility operator licenses;
- the TCEQ to begin registering export fuel transloading facilities, tanks, pumps, and other apparatus used for storing or transloading motor fuel; and
- DPS to begin registering export fuel transloading facilities.

C.S.S.B. 2949 establishes that a person is not required to comply with the bill's provisions relating to export fuel transloading facilities before January 1, 2026.

EFFECTIVE DATE

Except as otherwise provided, September 1, 2025.

COMPARISON OF SENATE ENGROSSED AND SUBSTITUTE

While C.S.S.B. 2949 may differ from the engrossed in minor or nonsubstantive ways, the following summarizes the substantial differences between the engrossed and committee substitute versions of the bill.

Tax Code Provisions Relating to Motor Fuel Taxes

General Provisions

The substitute does not include a provision that was in the engrossed redefining "export" for purposes of Tax Code provisions relating to motor fuel taxes from meaning to obtain motor fuel in Texas for sale or use in another state, territory, or foreign country to meaning to obtain motor fuel in Texas for delivery from Texas to another state or territory within the United States or by direct delivery to a foreign country without altering the content of the load by volume or composition.

The substitute does not include provisions from the engrossed that did the following:

- included among the information required to be contained in a motor fuel shipping document the name of the operator of the barge, vessel, railroad tank car, or transport vehicle into which the motor fuel was loaded; and
- revised the requirement for a person to whom a shipping document was issued to deliver the motor fuel to the destination state printed on the shipping document unless certain conditions are satisfied with respect to a diversion by doing the following:
 - requiring instead that the person directly deliver the motor fuel to the destination state or, if the motor fuel is being delivered by transport vehicle to another country, to that country through the specific border crossing location, that is printed on the shipping document, unless the applicable conditions are satisfied; and
 - including references to the border location in the provisions describing the conditions.

The substitute does not include provisions that were in the engrossed doing the following:

- prohibiting an importer or exporter from engaging in a transaction involving any of the following prohibited conduct:

- using a motor fuel depot, as that term is defined by the engrossed version's provisions establishing restrictions relating to motor fuel depots in border counties;
- transferring motor fuel using a vehicle that exceeds the legal weight limit without a valid corridor or overweight permit;
- transporting hazardous materials by a person who lacks the required license or endorsement; or
- using false, misleading, or incomplete documentation regarding the motor fuel's destination, transporter, or ownership; and
- establishing that the prohibition may not be construed to authorize the in-state diversion, storage, or resale of motor fuel under a claimed export exemption unless:
 - the motor fuel is ultimately exported to another state or territory of the United States or delivered directly to a foreign country without altering the content of the load by volume or composition; and
 - each transaction involving the motor fuel is reported in compliance with provisions relating to motor fuel taxes.

Gasoline Tax

The substitute does not include provisions that were in the engrossed doing the following:

- with respect to the exemption from the gasoline tax for gasoline exported by either a licensed supplier or a licensed exporter from Texas to any other state, specifying that such other state is a state within the United States; and
- with respect to the exemption for gasoline exported to a foreign country that is actually exported to the foreign country:
 - specifying that such an export is a direct export without the alteration of the content of the load by volume or composition; and
 - replacing the condition that the bill of lading or shipping documents indicate the foreign destination with the condition that the bill of lading or shipping documents meet the requirements of provisions relating to required documents for motor fuel transportation.

The substitute includes a provision that was not in the engrossed requiring a person to obtain the appropriate license or licenses issued by the comptroller before conducting the activities of an export fuel transloading facility operator.

The substitute does not include provisions that were in the engrossed doing the following:

- establishing that a person required to report a transaction of a sale before export of tax-free gasoline purchased for export is not required to directly transport the exported gasoline if:
 - the gasoline is ultimately exported to another state or territory of the United States or by direct delivery to a foreign country without altering the content of the load by volume or composition; and
 - the transaction is conducted between persons licensed as exporters under provisions relating to motor fuel taxes and is applicably reported to the comptroller; and
- prohibiting these provisions of the engrossed from being construed to authorize the in-state diversion, storage, or resale of gasoline under a claimed export exemption unless:
 - the gasoline is ultimately exported to another state or territory of the United States or delivered directly to a foreign country without altering the content of the load by volume or composition; and
 - all transactions involving the gasoline are reported in compliance with provisions relating to motor fuel taxes.

Diesel Fuel Tax

The substitute does not include provisions that were in the engrossed doing the following:

- with respect to the exemption from the diesel fuel tax for diesel fuel exported by either a licensed supplier or a licensed exporter from Texas to any other state, specifying that such other state is a state within the United States;
- with respect to the exemption for diesel fuel exported to a foreign country that is actually exported to the foreign country:
 - specifying that such an export is a direct export without the alteration of the content of the load by volume or composition; and
 - replacing the condition that the bill of lading or shipping documents indicate the foreign destination with the condition that the bill of lading or shipping documents meet the requirements of provisions relating to required documents for motor fuel transportation.

The substitute includes a provision that was not in the engrossed requiring a person to obtain the appropriate license or licenses issued by the comptroller before conducting the activities of an export fuel transloading facility operator.

The substitute does not include provisions that were in the engrossed doing the following:

- establishing that a person required to report a transaction of a sale before export of tax-free diesel fuel purchased for export is not required to directly transport the exported diesel fuel if:
 - the diesel fuel is ultimately exported to another state or territory of the United States or by direct delivery to a foreign country without altering the content of the load by volume or composition; and
 - the transaction is conducted between persons licensed as exporters under provisions relating to motor fuel taxes and is applicably reported to the comptroller; and
- prohibiting these provisions of the engrossed from being construed to authorize the in-state diversion, storage, or resale of diesel fuel under a claimed export exemption unless:
 - the diesel fuel is ultimately exported to another state or territory of the United States or delivered directly to a foreign country without altering the content of the load by volume or composition; and
 - all transactions involving the diesel fuel are reported in compliance with provisions relating to motor fuel taxes.

Export Fuel Transloading Facilities

The substitute includes provisions that were not in the engrossed relating to export fuel transloading facilities, including provisions relating to the following:

- definitions;
- restrictions on the transfer of motor fuel purchased for export from a truck to a tank, from a tank to a truck, or from a truck to another truck;
- restrictions on the location at which a transloading facility may be operated and conditions that must be met for a person to operate such a facility, including licensure and registration requirements;
- transloading facilities located along overweight corridors;
- transloading facilities located within ports of entry;
- export fuel transloading facility operator licenses; and
- comptroller, TCEQ, and DPS rules.

Penalties and Offenses

The substitute does not include a provision that was in the engrossed changing from an importer or exporter to a person the type of entity that is liable to the state for a civil penalty of \$2,000 or five times the amount of the unpaid tax, whichever is greater, for each violation of a requirement relating to the importation and exportation of motor fuel.

The substitute does not include a provision that was in the engrossed replacing the offense for a person who transports motor fuel for which a cargo manifest or shipping document is required to be carried without possessing or exhibiting on demand by an officer authorized to make the demand a cargo manifest or shipping document containing the information required to be shown on the manifest or shipping document with an offense for a person who transports motor fuel without a cargo manifest or shipping document or presents to a peace officer a shipping document the contents of which are inconsistent with the volume and content of the motor fuel being transported.

The substitute includes provisions that were not in the engrossed creating, effective January 1, 2026, a third degree felony offense for a person who engages in the following conduct, subject to special provisions and exceptions prescribed under current law for offenses relating to motor fuel taxes:

- transfers motor fuel purchased for export in violation of the substitute's restrictions on the transfer of motor fuel purchased for export from a truck to a tank, from a tank to a truck, or from a truck to another truck; or
- operates an export fuel transloading facility in violation of the bill's provision restricting the locations at which such a facility may be operated and establishing the conditions that must be met for a person to operate such a facility.

Motor Fuel Depot Provisions in Engrossed Version

The substitute does not include provisions that were in the engrossed regarding restrictions relating to motor fuel depots in border counties, which did the following:

- defined "motor fuel depot" as any stationary or mobile facility used for the temporary or permanent storage, staging, transfer, transloading, or handling of motor fuel for export, whether the motor fuel is stored in a tank, container, or vehicle;
- specified that the term "motor fuel depot" does not include a facility that:
 - is part of the bulk transfer/terminal system;
 - is operating under a valid license issued by the comptroller; or
 - is used solely for lawful activities consistent with the engrossed version's provisions on restrictions relating to motor fuel depots in border counties and is not used to facilitate or conceal unlawful transloading, tax evasion, or other violations of such provisions, Tax Code provisions relating to motor fuel taxes, or Water Code provisions relating to a fee on delivery of certain petroleum products, regardless of whether the user holds a license;
- established that the motor fuel stored at a motor fuel depot is presumed to be purchased and stored for export if the motor fuel was purchased tax-free for export or any of the motor fuel stored at the motor fuel depot is subsequently exported;
- defined "bulk transfer/terminal system," "export," "motor fuel," and "transport vehicle" by reference to Tax Code provisions relating to motor fuel taxes and defined "transloading" as the transfer of motor fuel from a railcar, tank, container, or transport vehicle into any other railcar, tank, container, or transport vehicle for purposes of storage, redistribution, or export;
- prohibited a person from establishing, operating, or assisting in the operation of a motor fuel depot located in a county that borders the United Mexican States, regardless of whether the motor fuel depot is located on public or private property or is intended for permanent or temporary operation, and establishing that such assistance includes

knowingly allowing a motor fuel depot to operate on property owned or controlled by the person;

- prohibited a person from knowingly:
 - delivering motor fuel to a motor fuel depot located in a county that borders the United Mexican States; or
 - transporting motor fuel to or from such a motor fuel depot using an overweight vehicle that:
 - exceeds the weight limitations provided by law; and
 - is not operating under a permit issued under Transportation Code provisions relating to vehicle size and weight;
- created an offense for a person who violates provisions of the engrossed relating to the prohibition against a motor fuel depot in a border county or the prohibition of certain conduct related to motor fuel transportation and establishing penalties for such an offense;
- authorized the attorney general to institute an action for injunctive relief to restrain a violation of the engrossed version's provisions regarding restrictions relating to motor fuel depots in border counties;
- authorized the attorney general, in addition to such injunctive relief, to institute an action for a civil penalty against a person who owns or controls property on which a motor fuel depot is located if the person knowingly established, operated, or assisted in the operation of the motor fuel depot in violation of the engrossed version's provisions relating to the prohibition against a motor fuel depot in a border county;
- capped the civil penalty at \$25,000 for each day the motor fuel depot is operated in violation of such provisions; and
- authorized a regulatory agency that issues a license or permit to a person subject to the engrossed version's provisions regarding restrictions relating to motor fuel depots in border counties to take disciplinary action against the person if the agency determines the person has violated such provisions and authorized a regulatory agency, for these purposes, to use the following as evidence of such a violation:
 - a final conviction for an offense under such provisions;
 - a final administrative enforcement order by the agency issued under such provisions or other applicable law; or
 - a civil judgment finding a violation of such provisions or other related motor fuel tax or environmental law.

The substitute does not include a provision from the engrossed that included in the definition of "contraband" applicable to Code of Criminal Procedure provisions relating to the forfeiture of contraband property of any nature, including real, personal, tangible, or intangible, that is used or intended to be used in the commission of any offense under the engrossed version's provisions regarding the prohibition against a motor fuel depot in a border county.

The substitute does not include provisions that were in the engrossed setting out legislative findings relating to motor fuel depots.