

By: Hunter, Leo Wilson

H.B. No. 3487

A BILL TO BE ENTITLED

AN ACT

relating to a reduction in the amount of sales and use tax collections that the owners of restaurants that participate in an oyster shell recycling program are required to remit to the comptroller of public accounts.

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

SECTION 1. Subchapter I, Chapter 151, Tax Code, is amended by adding Section 151.4245 to read as follows:

Sec. 151.4245. DISCOUNT FOR CERTAIN TAXPAYERS PARTICIPATING IN OYSTER SHELL RECYCLING PROGRAM. (a) In this section:

(1) "Food service establishment" has the meaning assigned by Section 437.001, Health and Safety Code.

(2) "Qualified oyster shell recycling program" means an oyster shell recycling program recognized by the comptroller as a qualified oyster shell recycling program.

(b) A taxpayer may deduct and withhold from the taxpayer's tax liability for a quarter or month in which a payment is made the amount determined under Subsection (c) if the taxpayer owns a food service establishment and participates in a qualified oyster shell recycling program.

(c) A taxpayer may deduct and withhold from the taxpayer's tax liability for a quarter or month for each food service establishment for which a permit has been issued to the taxpayer

1 under this chapter the amount equal to \$2 for each 50 pounds of
2 oyster shells collected at the food service establishment and
3 provided by the taxpayer to a project that recycles oyster shells as
4 a result of the taxpayer's participation in a qualified oyster
5 shell recycling program during the quarter or month, as applicable.

6 (d) The comptroller may require a taxpayer to provide any
7 information the comptroller determines is reasonably necessary to
8 determine the accuracy of the amount deducted and withheld by the
9 taxpayer under this section.

10 (e) The comptroller may adopt rules necessary to implement
11 and administer this section, and may consult with the Parks and
12 Wildlife Department when adopting the rules.

13 SECTION 2. Section 151.4245, Tax Code, as added by this Act,
14 does not affect tax liability accruing before October 1, 2025. That
15 liability continues in effect as if Section 151.4245, Tax Code, had
16 not been enacted, and the former law is continued in effect for the
17 collection of taxes due and for civil and criminal enforcement of
18 the liability for those taxes.

19 SECTION 3. This Act takes effect October 1, 2025.