

BILL ANALYSIS

C.S.H.B. 2114
By: Murphy
Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Interested parties assert that the inheritance tax has been practically nonexistent in Texas for nearly ten years and has been gradually phased out until it now only applies to deaths occurring on or after a certain date. The parties also note that revenue collected from the application of the tax is minimal. C.S.H.B. 2114 seeks to eliminate the tax and thereby allow the comptroller of public accounts to more effectively deploy resources currently dedicated to the tax.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

C.S.H.B. 2114 repeals Chapter 211, Tax Code, relating to the inheritance tax, and amends the Estates Code to make a conforming change.

EFFECTIVE DATE

September 1, 2015.

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.B. 2114 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and formatted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the bill.

INTRODUCED	HOUSE COMMITTEE SUBSTITUTE
SECTION 1. The following are repealed: (1) Sections 2052.151 and 2052.152, Occupations Code; (2) the heading to Subchapter D, Chapter 2052, Occupations Code; and (3) Chapter 211, Tax Code.	SECTION 1. Chapter 211, Tax Code, is repealed.
SECTION 2. Section 124.001(3), Estates Code, is amended.	SECTION 2. Same as introduced version.

SECTION 3. Section 2052.102(b), Occupations Code, is amended to read as follows:

(b) An application must be accompanied by:
(1) a license fee in an amount set by the commission; and
(2) a surety bond[; and
[(A)] subject to approval by the executive director[; and
[(B)] conditioned on the applicant's payment of the tax imposed under Section 2052.151].

No equivalent provision.

SECTION 4. Section 2052.153, Occupations Code, is transferred to Subchapter C, Chapter 2052, Occupations Code, redesignated as Section 2052.1135, Occupations Code, and amended to read as follows:

Sec. 2052.1135 [2052.153]. CLOSED CIRCUIT TELECAST. A person exhibiting a simultaneous telecast of a live, spontaneous, or current combative sports event on a closed circuit telecast that occurs in Texas in which a fee is charged for admission to the exhibition[; and
[(1)] must:
(1) [(A)] be a promoter; and
(2) [(B)] obtain a permit for each telecast exhibited[; and
[(2)] shall comply with the tax provisions of Sections 2052.151 and 2052.152].

No equivalent provision.

SECTION 5. The changes in law made by this Act do 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.

SECTION 3. Same as introduced version.

SECTION 6. This Act takes effect September 1, 2015.

SECTION 4. Same as introduced version.