

## **BILL ANALYSIS**

H.B. 1351  
By: Wray  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties note that political subdivisions are currently prohibited from imposing additional taxes on gasoline, diesel fuel, and liquefied gas. H.B. 1351 seeks to extend the prohibition of local motor fuel taxes to the sale, use, or distribution of liquefied natural gas and compressed natural gas.

### **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**

H.B. 1351 amends the Tax Code to include any excise or occupation tax imposed by a political subdivision of the state on the sale, use, or distribution of compressed natural gas or liquefied natural gas among the taxes in lieu of which state motor fuel taxes are imposed.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.