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(1) described by Section 11.271(c);
(2) owned or leased by an entity described by Section 11.271(f); and
(3) used or intended to be used solely in an offshore spill response containment system as defined by Section 11.271(a).

(b) This section does not apply to an item used, wholly or partly, for the exploration for or production of oil, gas, sulfur, or other minerals, including the equipment, piping, casing, and other components of an oil or gas well. For purposes of this subsection, the offshore capture of fugitive oil, gas, sulfur, or other minerals that is entirely incidental to the item’s temporary use as an offshore spill response containment system is not considered to be production of those substances.

(c) The sale, lease, rental, storage, use, or other consumption by an entity described by Section 11.271(f) of offshore spill response containment property used solely for the purposes described by Section 11.271(c) and this section is exempted from the taxes imposed by this chapter.

(d) A service performed exclusively on offshore spill response containment property is exempted from the taxes imposed by this chapter.

SECTION 4. Section 11.271, Tax Code, as amended by this Act, applies only to an ad valorem tax year that begins on or after the effective date of this Act.

SECTION 5. Section 151.356, Tax Code, as added by this Act, does 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 6. 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, 2013.

Passed by the House on May 10, 2013: Yeas 140, Nays 1, 2 present, not voting; passed by the Senate on May 21, 2013: Yeas 29, Nays 1.

Approved June 14, 2013.
Effective June 14, 2013.

CHAPTER 943
H.B. No. 1721
AN ACT
relating to use of the Nationwide Mortgage Licensing System and Registry in connection with the regulatory authority of the consumer credit commissioner; affecting fees.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Subchapter C, Chapter 14, Finance Code, is amended by adding Section 14.109 to read as follows:

Sec. 14.109. USE OF THE NATIONWIDE MORTGAGE LICENSING SYSTEM AND REGISTRY. (a) In this section, “Nationwide Mortgage Licensing System and Registry” or “nationwide registry” means a licensing system developed and maintained by the Conference of State Bank Supervisors and an affiliated organization to manage mortgage licenses and other financial services licenses or a successor registry.

(b) This section applies only to:

(1) this chapter; and
(2) Chapter 342, 348, 351, 393, or 394.

(c) The commissioner may require that a person submit through the Nationwide Mortgage Licensing System and Registry in the form and manner prescribed by the commission-
er and acceptable to the registry any information or document or payment of a fee required to be submitted to the commissioner under:

(1) a chapter to which this section applies; or
(2) rules adopted under the chapter.

(d) The commissioner may use the nationwide registry as a channeling agent for obtaining information required for licensing or registration purposes under a chapter listed in Subsection (b)(2) or rules adopted under the chapter, including:

(1) criminal history record information from the Federal Bureau of Investigation, the United States Department of Justice, or any other agency or entity at the commissioner's discretion;
(2) information related to any administrative, civil, or criminal findings by a governmental jurisdiction; and
(3) information requested by the commissioner under Section 342.101(a)(4), 348.502(a)(3), 351.101(a)(4), 393.604(a)(5), or 394.204(c)(8).

SECTION 2. This Act takes effect September 1, 2013.

Passed by the House on April 11, 2013: Yeas 141, Nays 4, 2 present, not voting; passed by the Senate on May 20, 2013: Yeas 31, Nays 0.

Approved June 14, 2013.
Effective September 1, 2013.

CHAPTER 944
H.B. No. 1724
AN ACT
relating to the statute of limitations on municipal and county hotel occupancy taxes and interest on delinquent payments of municipal hotel occupancy taxes and to the use of revenue from those taxes by certain municipalities to audit taxpayers.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 351.004, Tax Code, is amended by amending Subsections (a) and (b) and adding Subsection (b-1) to read as follows:

(a) The municipality may bring suit against a person who is required to collect the tax imposed by this chapter and pay the collections over to the municipality, and who has failed to file a tax report or pay the tax when due, to collect the tax not paid or to enjoin the person from operating a hotel in the municipality until the tax is paid or the report filed, as applicable, as provided by the court's order. In addition to the amount of any tax owed under this chapter, the person is liable to the municipality for:

(1) the municipality's reasonable attorney's fees;
(2) the costs of an audit conducted under Subsection (a-1)(1), as determined by the municipality using a reasonable rate, but only if:
   (A) the tax has been delinquent for at least two complete municipal fiscal quarters at the time the audit is conducted; and
   (B) the municipality has not received a disbursement from the comptroller as provided by Section 156.2513 related to the person's concurrent state tax delinquency described by Section 351.008; and
(3) a penalty equal to 15 percent of the total amount of the tax owed if the tax has been delinquent for at least one complete municipal fiscal quarter; and
(4) interest under Section 351.0042.

(b) Except as provided by Subsection (b-1), a municipality must bring suit under this section not later than the fourth anniversary of the date the tax becomes due. [Section 16.061, Civil Practice and Remedies Code, applies to the collection of a tax under this chapter. — A

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