

BILL ANALYSIS

Senate Research Center

S.B. 1183
By: Brown
Finance
4-1-97
As Filed

DIGEST

Currently, persons who have diesel tax prepaid users permits may not transfer fuel from an unattended fuel storage location into their motor vehicles. Also, the period of time to claim a refund or credit for taxes erroneously paid is one year. This bill allows persons who have diesel tax prepaid users permits to transfer fuel from an unattended fuel storage location into their motor vehicles. Additionally, this bill extends the permissible time to claim a tax refund for taxes erroneously paid from one year to four years.

PURPOSE

As proposed, S.B. 1183 allows persons who have diesel tax prepaid users permits to transfer fuel from an unattended fuel storage location into their motor vehicles. Additionally, this bill extends the permissible time to claim a tax refund for taxes erroneously paid from one year to four years.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 111.107, Tax Code, to authorize the comptroller to assess a deficiency for the tax imposed by this title unless the refund or credit is requested under Chapter 153, except as provided in Sections 153.121(d), 153.224(d), 153.1195(e), and 153.2225(e) of this code.

SECTION 2. Amends Section 153.119(e), Tax Code, to delete a provision authorizing tax credits for a permitted distributor.

SECTION 3. Amends Section 153.1195, Tax Code, by adding Subsection (e), to require a credit under this section must be taken before the expiration of the applicable limitation period as provided by Chapter 111, Tax Code.

SECTION 4. Amends Section 153.121, Tax Code, to provide a tax credit for certain permitted distributors. Requires the credit under this section to be taken before the expiration of the applicable limitation period as provided by Chapter 111, Tax Code.

SECTION 5. Amends Section 152.203, Tax Code, to provide that the tax imposed by this chapter includes a motor vehicle owned by a diesel tax prepaid user if the fuel is delivered into the prepaid user's vehicle as provided in Subsection (10) of this section. Provides that the tax imposed under this chapter is not applicable to diesel fuel sold by a permitted supplier from a storage location owned by the permitted supplier where there is no seller or agent present when the delivery is made into the fuel supply tanks of a motor vehicle owned by a person who holds a valid diesel tax prepaid user permit for the vehicle into which the delivery is made.

SECTION 6. Amends Section 153.210(a), Tax Code, to make a conforming change.

SECTION 7. Amends Section 153.2225, Tax Code, to make a conforming change.

SECTION 8. Amends Section 153.224, Tax Code, to make a conforming change.

SECTION 9. Effective date: October 1, 1997.

SECTION 10. Emergency clause.