

## **BILL ANALYSIS**

Senate Research Center

C.S.S.B. 1183

By: Brown

Finance

4-28-97

Committee Report (Substituted)

### **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, C.S.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 153.2225, Tax Code, by adding Subsection (e), to set forth when a tax credit may be taken under this section.

SECTION 6. Amends Section 153.224, Tax Code, to set forth procedures for a permitted supplier or bonded user that determines taxes were erroneously reported or paid.

SECTION 7. Effective date: October 1, 1997.

SECTION 8. Emergency clause.

## **SUMMARY OF COMMITTEE CHANGES**

### **SECTIONS 5.**

Amends Section 153.2225, Tax Code, by adding Subsection (e), to set forth when a tax credit may be taken under this section. Deletes proposed SECTION 5.

### **SECTION 6.**

Amends Section 153.224, Tax Code, by adding Subsection (e), to set forth procedures for a permitted supplier or bonded user that determines taxes were erroneously reported or paid. Deletes proposed SECTION 6.

### **SECTION 7.**

Deletes proposed SECTION 7.