

BILL ANALYSIS

Senate Research Center
76R1396 KEL-D

S.B. 70
By: Brown
Criminal Justice
2/19/1999
As Filed

DIGEST

Currently, Texas law limits felony indictments relating to certain violations of motor fuel taxation laws to three years. This bill would increase the statute of limitations for certain motor fuel tax felonies from three years to seven years.

PURPOSE

As proposed, S.B. 70 establishes provisions regarding the statute of limitations for the purpose of prosecuting certain offenses under the Tax Code.

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 12.01, Code of Criminal Procedure, to authorize a felony indictment to be prepared within seven years from the commission of a violation under Sections 153.403(20)-(33), Tax Code. Makes conforming and nonsubstantive changes.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 1999.

SECTION 4. Emergency clause.