(1) “Account” means funds deposited with a depository in an interest-bearing account, a checking or savings account, or a child support debit card account established under Section 234.010, Family Code, or funds received by a depository in exchange for the purchase of a stored value card.

SECTION 4. Section 234.011, Family Code, is repealed.

SECTION 5. 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, 2009.

Passed the Senate on April 23, 2009: Yeas 30, Nays 0; passed the House on May 26, 2009: Yeas 145, Nays 0, two present not voting.

Approved June 19, 2009.


CHAPTER 552

S.B. No. 1782

AN ACT

relating to the deferral by a licensed distributor or importer of payment of gasoline and diesel fuel taxes and credits authorized for certain of those deferrals.

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

SECTION 1. Section 162.113, Tax Code, is amended by amending Subsection (d) and adding Subsection (d-1) to read as follows:

(d) The supplier or permissive supplier [has the right], after requesting a credit [notifying the comptroller of the licensed distributor’s or licensed importer’s failure to remit taxes] under this section, shall [to] terminate the ability of the licensed distributor or licensed importer to defer the payment of gasoline tax. The supplier or permissive supplier may not [shall] reinstate [without delay] the right of the licensed distributor or licensed importer to defer the payment of gasoline tax until the first anniversary of the date the supplier or permissive supplier requested the credit, subject to Subsection (d-1).

(d-1) A supplier or permissive supplier may reinstate the right of a licensed distributor or licensed importer to defer the payment of gasoline tax before the date prescribed by Subsection (d) if the comptroller determines that:

(1) the supplier or permissive supplier erroneously requested the credit that resulted in the termination of the licensed distributor’s or licensed importer’s right to defer payment; or

(2) the licensed distributor or licensed importer failed to pay gasoline taxes due because of circumstances that may have been outside the distributor’s or importer’s control [after the comptroller provides to the supplier or permissive supplier notice that the licensed distributor or licensed importer is in good standing with the comptroller for the purposes of the gasoline tax imposed under this subchapter].

SECTION 2. Subsection (c), Section 162.116, Tax Code, is amended to read as follows:

(c) A supplier or permissive supplier may take a credit for any taxes that were not remitted in a previous period to the supplier or permissive supplier by a licensed distributor or licensed importer as required by Section 162.113. The supplier or permissive supplier is eligible to take the credit if the comptroller is notified of the default within 15 [60] days after the default occurs. If a license holder pays to a supplier or permissive supplier the tax owed, but the payment occurs after the supplier or permissive supplier has taken a credit on its return, the supplier or permissive supplier shall remit the payment to the comptroller with the next monthly return after receipt of the tax, plus a penalty of 10 percent of the amount of unpaid taxes and interest at the rate provided by Section 111.060 beginning on the date the credit was taken.
SECTION 3. Section 162.214, Tax Code, is amended by amending Subsection (d) and adding Subsection (d-1) to read as follows:

(d) The supplier or permissive supplier [has the right], after requesting a credit [notifying the comptroller of the licensed distributor's or licensed importer's failure to remit taxes] under this section, shall [not] terminate the ability of the licensed distributor or licensed importer to defer the payment of diesel fuel tax. The supplier or permissive supplier may not [shall] reinstate [without delay] the right of the licensed distributor or licensed importer to defer the payment of diesel fuel tax until the first anniversary of the date the supplier or permissive supplier requested the credit, subject to Subsection (d-1).

(d-1) A supplier or permissive supplier may reinstate the right of a licensed distributor or licensed importer to defer the payment of diesel fuel tax before the date prescribed by Subsection (d) if the comptroller determines that:

(1) the supplier or permissive supplier erroneously requested the credit that resulted in the termination of the licensed distributor's or licensed importer's right to defer payment; or

(2) the licensed distributor or licensed importer failed to pay diesel fuel taxes due because of circumstances that may have been outside the distributor's or importer's control [after the comptroller provides to the supplier or permissive supplier notice that the licensed distributor or licensed importer is in good standing with the comptroller for the purposes of diesel fuel tax imposed under this subchapter].

SECTION 4. Subsection (c), Section 162.217, Tax Code, is amended to read as follows:

(c) A supplier or permissive supplier may take a credit for any taxes that were not remitted in a previous period to the supplier or permissive supplier by a licensed distributor or licensed importer as required by Section 162.214. The supplier or permissive supplier is eligible to take this credit if the comptroller is notified of the default within 15 [60] days after the default occurs. If a license holder pays to a supplier or permissive supplier the tax owed, but the payment occurs after the supplier or permissive supplier has taken a credit on its return, the supplier or permissive supplier shall remit the payment to the comptroller with the next monthly return after receipt of the tax, plus a penalty of 10 percent of the amount of unpaid taxes and interest at the rate provided by Section 111.060 beginning on the date the credit is taken.

SECTION 5. Subsection (d), Section 162.116, and Subsection (d), Section 162.217, Tax Code, are repealed.

SECTION 6. The changes in law made by this Act apply only to a credit claimed, or the termination of tax payment deferral following a credit requested, on or after the effective date of this Act. A credit claimed, or the termination of tax payment deferral following a credit requested, before the effective date of this Act is governed by the law in effect on the date the credit was claimed or requested, and the former law is continued in effect for that purpose.

SECTION 7. 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, 2009.

Passed the Senate on May 14, 2009: Yeas 31, Nays 0; passed the House on May 26, 2009: Yeas 143, Nays 0, one present not voting.

Approved June 19, 2009.


CHAPTER 553
S.B. No. 1795

AN ACT
relating to the filing by political committees of reports of political contributions and expenditures in connection with a runoff election.

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