

BILL ANALYSIS

Senate Research Center

S.B. 907
By: Brown
Criminal Justice
3-13-97
As Filed

DIGEST

Currently, the Texas Code of Criminal Procedure limits felony indictments relating to certain violations of motor fuel taxation laws to three years. However, due to the technical nature of these crimes, they are very time consuming for prosecutors. Under the present three-year limitation, prosecutors are unable to complete cases which would have secured restitution to the state for unpaid tax revenue. This legislation increases the statute of limitations for certain motor fuels tax felonies from three years to seven years, bringing these crimes in line with similar offenses which have a seven-year statute of limitations.

PURPOSE

As proposed, S.B. 907 establishes 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 Article 12.01, Code of Criminal Procedure, to include violations under Sections 153.403(20)-(33), Tax Code, regarding motor fuel taxes, among those offenses for which felony indictments may be presented within seven years from the date of the commission of the offense, except as provided in Article 12.03. Makes conforming changes.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 1997.

SECTION 4. Emergency clause.