

BILL ANALYSIS

Senate Research Center
83R7516 KLA-D

S.B. 559
By: Duncan
Finance
2/25/2013
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

The 82nd Legislature, 1st Called Session, 2011, passed legislation implementing one-time adjustments to the timing under which a variety of taxes were required to be remitted to the state.

S.B. 559 repeals these adjustments so as to return to the regular tax remittance schedule.

As proposed, S.B. 559 amends current law relating to the remittance dates of certain taxes and fees and the allocation dates of certain state money.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Repealers: Sections 34.04(c) (relating to remitting an additional amount equivalent to 25 percent of what the permittee is liable for in August 2013, in September 2013), (d) (relating to the permittee who remits the additional payment required by Subsection (c) taking a credit against the next payment), and (e) (relating to the expiration of Subsections (c), (d), and this subsection on September 1, 2015), Alcoholic Beverage Code.

Repealers: Sections 48.04(c) (relating to remitting an additional amount equivalent to 25 percent of what the permittee is liable for in August 2013, in September 2013), (d) (relating to the permittee who remits the additional payment required by Subsection (c) taking a credit against the next payment), and (e) (relating to the expiration of Subsections (c), (d), and this subsection on September 1, 2015), Alcoholic Beverage Code.

Repealers: Sections 201.07(b) (relating to remitting an additional amount equivalent to 25 percent of what the permittee is liable for in August 2013, in September 2013), (c) (relating to the permittee who remits the additional payment required by Subsection (b) taking a credit against the next payment), and (d) (relating to the expiration of Subsections (b), (c), and this subsection on September 1, 2015), Alcoholic Beverage Code.

Repealers: Sections 201.43(c) (relating to remitting an additional amount equivalent to 25 percent of what the permittee is liable for in August 2013, in September 2013), (d) (relating to the permittee who remits the additional payment required by Subsection (c) taking a credit against the next payment), and (e) (relating to the expiration of Subsections (c), (d), and this subsection on September 1, 2015), Alcoholic Beverage Code.

Repealers: Sections 203.03(c) (relating to remitting an additional amount equivalent to 25 percent of what the licensee is liable for in August 2013, in September 2013), (d) (relating to the licensee who remits the additional payment required by Subsection (c) taking a credit against the next payment), and (e) (relating to the expiration of

Subsections (c), (d), and this subsection on September 1, 2015), Alcoholic Beverage Code.

SECTION 2. Repealer: Section 466.355(c) (relating to the requirement that the comptroller of public accounts (comptroller) estimate and transfer funds to the foundation school fund), Government Code.

SECTION 3. Repealers: Sections 151.401(c) (relating to a prepayment of 25 percent of the amount certain taxpayers are required to remit during August 2013), (d) (relating to the taxpayer who remits the additional payment required by Subsection (c) taking a credit against the next payment), and (e) (relating to the expiration of Subsections (c), (d), and this subsection on September 1, 2015), Tax Code.

Repealer: Section 151.402(b) (relating to the reporting of a credit in the amount of any tax prepayment remitted to the comptroller on the tax report required by this chapter that is otherwise due in September, and the expiration of this subsection on September 1, 2015), Tax Code.

Repealers: Sections 162.113(a-1) (relating to a remittance on a tax payment of 25 percent of the tax imposed by Section 162.101 for gasoline for July 2013 from distributors and importers to suppliers or permissive suppliers by electronic funds transfer on August 30, 2013), (a-2) (relating to a distributor or licensed importer taking a credit from any August 2013 prepayment against the September 2013 payment), (a-3) (relating to the application of Subsections (a-1) and (a-2) to certain suppliers or affiliate suppliers to the same extent and in the same manner that those subsections apply to a licensed distributor) and (a-4) (relating to the expiration of Subsections (a-1), (a-2), (a-3), and this subsection on September 1, 2015), Tax Code.

Repealers: Sections 162.214(a-1) (relating to a remittance on a tax payment of 25 percent of the tax imposed by Section 162.201 for diesel fuel for July 2013 from distributors and importers to suppliers or permissive suppliers by electronic funds transfer on August 30, 2013), (a-2) (relating to a distributor or licensed importer taking a credit from any August 2013 prepayment against the September 2013 payment), (a-3) (relating to the application of Subsections (a-1) and (a-2) to certain suppliers or affiliate suppliers to the same extent and in the same manner that those subsections apply to a licensed distributor), and (a-4) (relating to the expiration of Subsections (a-1), (a-2), (a-3), and this subsection on September 1, 2015), Tax Code.

Repealer: Section 162.503(b) (relating to prohibiting the comptroller from allocating revenue otherwise required to be allocated under Subsection (a) at certain times and requiring funds allocated under Subsection (a) not later than the fifth workday of September 2013 and the expiration of this subsection on September 1, 2015), Tax Code.

Repealer: Section 162.504(b) (relating to prohibiting the comptroller from allocating revenue otherwise required to be allocated under Subsection (a) at certain times and requiring funds allocated under Subsection (a) not later than the fifth workday of September 2013 and the expiration of this subsection on September 1, 2015), Tax Code.

Repealers: Sections 183.023(c) (relating to the remitting of an additional amount equivalent to 25 percent of what a permittee is liable for in August 2013, in September 2013), (d) (relating to a permittee who remits the additional payment required by Subsection (c) taking a credit against the next payment), and (e) (relating to the expiration of Subsections (c), (d), and this subsection on September 1, 2015), Tax Code.

SECTION 4. (a) Effective date: upon passage, if it receives a vote of two-thirds of all the members elected to each house. Provides that, except as provided by Subsection (b), if this Act does not receive the vote necessary for immediate effect, this Act has no effect.

(b) Provides that if this Act does not receive the vote necessary for immediate effect, Section 2 of this Act takes effect September 1, 2013.