

CHAPTER 1050

H.B. No. 3086

AN ACT

relating to an optional exemption from the diesel fuel tax for materials blended with taxable diesel fuel.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 162.204, Tax Code, is amended by adding Subsection (g) to read as follows:

(g) In lieu of claiming the exemption and complying with the labeling requirements provided by Subsection (a)(9), a person to whom Section 162.201 applies may elect to collect and remit the tax otherwise imposed under this subchapter on the materials described by Subsection (a)(9) as if the materials were taxable diesel fuel. The labeling requirements provided by Subsection (a)(9) do not apply to a dealer who sells taxable diesel fuel blended with materials described by Subsection (a)(9) on which tax has been paid as provided by this subsection. Materials described by Subsection (a)(9) on which tax has been paid as provided by this subsection are not exempt from tax under Subsection (a)(9) on a subsequent sale, and a license holder or other purchaser is not entitled to a refund or credit under Subsection (a)(9) for a purchase of taxable diesel fuel blended with those materials.

SECTION 2. The change in law made by this Act does not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the

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1 collection of taxes due and for civil and criminal enforcement of
2 the liability for those taxes.

3 SECTION 3. This Act takes effect September 1, 2013.

David Dewhurst

President of the Senate

Joe Straus

Speaker of the House

I certify that H.B. No. 3086 was passed by the House on May 8, 2013, by the following vote: Yeas 146, Nays 1, 2 present, not voting.

Robert Haney

Chief Clerk of the House

I certify that H.B. No. 3086 was passed by the Senate on May 21, 2013, by the following vote: Yeas 30, Nays 0.

Lately Graw

Secretary of the Senate

APPROVED: 14 JUNE '13

Date

Rick Perry

Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
10PM O'CLOCK

JUN 14 2013

[Signature]
Secretary of State