

By: Burkett

H.B. No. 2865

A BILL TO BE ENTITLED

AN ACT

relating to electronic filing of certain reports; providing a penalty.

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

SECTION 1. Section 111.0626(a), Tax Code, is amended to read as follows:

(a) The comptroller by rule shall require electronic filing of:

(1) a report required under Chapter 151, 201, or 202, or an international fuel tax agreement, for a taxpayer who is also required under Section 111.0625 to transfer payments by electronic funds transfer; and

(2) a report required under Section 171.204.

SECTION 2. The heading to Section 171.362, Tax Code, is amended to read as follows:

Sec. 171.362. PENALTY FOR FAILURE TO PAY TAX OR PROPERLY FILE REPORT.

SECTION 3. Section 171.362, Tax Code, is amended by adding Subsection (g) to read as follows:

(g) In addition to any other penalty authorized by this section or Section 111.063, a taxable entity that fails to file a report required under Section 171.204 electronically as required by Section 111.0626(a)(2) shall pay a penalty of \$50 unless the taxable entity qualifies for a waiver from the electronic filing

1 requirement under a rule adopted under Section 111.0626(c). The
2 penalty provided by this subsection is assessed without regard to
3 whether the taxable entity subsequently files the report
4 electronically or whether any taxes were due from the taxable
5 entity for the reporting period under the required report.

6 SECTION 4. Section 111.0626(b), Tax Code, is repealed.

7 SECTION 5. This Act takes effect September 1, 2015.