

1-1 By: Kolkhorst S.B. No. 1364
 1-2 (In the Senate - Filed March 11, 2015; March 18, 2015, read
 1-3 first time and referred to Committee on Finance; April 8, 2015,
 1-4 reported favorably by the following vote: Yeas 13, Nays 0;
 1-5 April 8, 2015, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Eltife	X			
1-11 Hancock	X			
1-12 Huffman	X			
1-13 Kolkhorst	X			
1-14 Nichols	X			
1-15 Schwertner	X			
1-16 Seliger	X			
1-17 Taylor of Galveston			X	
1-18 Uresti	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire			X	

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to electronic filing of certain reports; providing a
 1-26 penalty.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section 111.0626(a), Tax Code, is amended to
 1-29 read as follows:

1-30 (a) The comptroller by rule shall require electronic filing
 1-31 of:

1-32 (1) a report required under Chapter 151, 201, or 202,
 1-33 or an international fuel tax agreement, for a taxpayer who is also
 1-34 required under Section 111.0625 to transfer payments by electronic
 1-35 funds transfer; and

1-36 (2) a report required under Section 171.204.

1-37 SECTION 2. The heading to Section 171.362, Tax Code, is
 1-38 amended to read as follows:

1-39 Sec. 171.362. PENALTY FOR FAILURE TO PAY TAX OR PROPERLY
 1-40 FILE REPORT.

1-41 SECTION 3. Section 171.362, Tax Code, is amended by adding
 1-42 Subsection (g) to read as follows:

1-43 (g) In addition to any other penalty authorized by this
 1-44 section or Section 111.063, a taxable entity that fails to file a
 1-45 report required under Section 171.204 electronically as required by
 1-46 Section 111.0626(a)(2) shall pay a penalty of \$50 unless the
 1-47 taxable entity qualifies for a waiver from the electronic filing
 1-48 requirement under a rule adopted under Section 111.0626(c). The
 1-49 penalty provided by this subsection is assessed without regard to
 1-50 whether the taxable entity subsequently files the report
 1-51 electronically or whether any taxes were due from the taxable
 1-52 entity for the reporting period under the required report.

1-53 SECTION 4. Section 111.0626(b), Tax Code, is repealed.

1-54 SECTION 5. This Act takes effect September 1, 2015.

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