

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

March 26, 2015

TO: Honorable René Oliveira, Chair, House Committee on Business & Industry

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB991 by Bohac (Relating to requiring notice of federal and state tax rates for motor fuel sold at retail; providing a civil penalty.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend the Business and Commerce Code to require that a person selling motor fuel at retail display on each motor fuel pump at a retail location a notice of the current rates of the federal and state motor fuel taxes. The tax rate would be required to be displayed in cents per gallon for each type of motor fuel, and be displayed in a clear, conspicuous, and prominent manner on each face of the motor fuel pump on which the price of the motor fuel sold from the pump is displayed.

A person who violated these requirements would be liable to the state for a civil penalty in an amount not to exceed \$500 for each calendar month in which a violation occurs. The Office of the Attorney General (OAG) or appropriate prosecuting attorney may bring an action to recover this penalty. The OAG anticipates any additional work resulting from the passage of the bill could be reasonably absorbed within current resources. The number of violations, and subsequent penalty revenue, which might occur cannot be determined; however it is not anticipated to be significant.

The bill would take effect January 1, 2016.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 212 Office of Court Administration, Texas Judicial Council, 302 Office of the Attorney General, 304 Comptroller of Public Accounts, 551 Department of Agriculture

LBB Staff: UP, CL, SD, AG, KVe