

## **BILL ANALYSIS**

S.B. 757  
By: Perry  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties have expressed concern regarding the state's sulphur production tax and crude oil production regulatory tax, asserting that such taxes are archaic, have high administrative costs, and are an unnecessary encumbrance to both the state and private business owners. The parties contend that the comptroller of public accounts has become burdened with collecting taxes on just a few businesses, which ultimately hurts taxpayers and inhibits economic growth. S.B. 757 seeks to reduce administrative burdens on certain business owners and to provide tax relief to Texans.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

S.B. 757 repeals provisions of the Natural Resources Code relating to a regulatory tax on the production of crude oil and certain production reports and repeals provisions of the Tax Code relating to a sulphur production tax.

S.B. 757 amends the Tax Code to exempt sulphur from the limited sales, excise, and use tax.

S.B. 757 amends the Natural Resources Code to require salaries and other expenses necessary in the administration and enforcement of the state's oil and gas laws to be paid by warrants drawn by the comptroller of public accounts on the state treasury from general revenue.

S.B. 757 amends the Estates Code, Natural Resources Code, and Tax Code to make conforming changes.

S.B. 757 repeals the following provisions of the Natural Resources Code:

- Section 81.111
- Section 81.112
- Section 81.113
- Section 81.114

S.B. 757 repeals Chapter 203, Tax Code.

**EFFECTIVE DATE**

September 1, 2015.