

TRANSPORTATION CODE

TITLE 2. GENERAL PROVISIONS RELATING TO CARRIERS

CHAPTER 20. MISCELLANEOUS PROVISIONS

Sec. 20.001. CERTAIN CARRIERS EXEMPT FROM GROSS RECEIPTS TAXES. A motor bus carrier or motor carrier transporting persons or property for hire is exempt from any occupation tax measured by gross receipts imposed by any law of this state.

Added by Acts 1997, 75th Leg., ch. 165, Sec. 30.02(b), eff. Sept. 1, 1997.

Sec. 20.002. SCHOOL FUND BENEFIT FEE ON DIESEL FUEL USED BY CERTAIN MOTOR VEHICLES. (a) In this section, "commercial motor vehicle" has the meaning assigned by Section 548.001.

(b) This section applies to a person, other than a political subdivision, who:

(1) owns, controls, operates, or manages a commercial motor vehicle; and

(2) is exempt from the state diesel fuel tax under Section 162.204, Tax Code.

(c) A fee to benefit the available school fund is imposed on a person for the use of diesel fuel that is:

(1) delivered exclusively into the fuel supply tank of a commercial motor vehicle; and

(2) used exclusively to transport passengers for compensation or hire between points in this state on a fixed route or schedule.

(d) The fee imposed by this section is equal to 25 percent of the diesel fuel tax rate imposed under Section 162.202, Tax Code.

(e) The comptroller shall prescribe the method for collecting a fee imposed under this section and shall deposit revenue received from the fee to the credit of the available school fund.

Added by Acts 1999, 76th Leg., ch. 1054, Sec. 3, eff. Sept. 1, 1999.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 1227 (S.B. 1495), Sec. 39, eff. September 1, 2009.