

## CHAPTER 799

## S.B. No. 317

An Act relating to due dates for payments and reports under the Tax Code; amending Subsection (b), Section 111.051, Tax Code.

*Be it enacted by the Legislature of the State of Texas:*

**SECTION 1.** Subsection (b), Section 111.051, Tax Code, is amended to read as follows:

“(b) A date set by the comptroller under this section prevails over a different date prescribed by this title for the filing of a report for or the payment of a tax, except that the comptroller may *only* [~~not~~] set a report or payment date for the state sales and use tax that conflicts with the dates prescribed by Chapter 151 of this code *in case of public calamity or natural disaster.*”

**SECTION 2.** The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended.

Passed the Senate on February 13, 1985, by a viva-voce vote; passed the House on May 21, 1985, by a non-record vote.

Approved: June 15, 1985

Effective: August 26, 1985