

TAX CODE CHAPTER 181. CEMENT PRODUCTION TAX

TAX CODE

TITLE 2. STATE TAXATION

SUBTITLE G. GROSS RECEIPTS TAXES

CHAPTER 181. CEMENT PRODUCTION TAX

SUBCHAPTER A. TAX

Sec. 181.001. TAX IMPOSED. (a) A tax is imposed on a person who:

(1) manufactures or produces cement in, or imports cement into, the state; and

(2) distributes or sells the cement in intrastate commerce or uses the cement in the state.

(b) The tax is computed on the amount of cement distributed, sold, or used by the person for the first time in intrastate commerce.

(c) The tax applies to only one distribution, sale, or use of cement.

Acts 1981, 67th Leg., p. 1711, ch. 389, Sec. 1, eff. Jan. 1, 1982.

Sec. 181.002. RATE OF TAX. The rate of the tax imposed by this chapter is \$0.0275 for each 100 pounds or fraction of 100 pounds of taxable cement.

Acts 1981, 67th Leg., p. 1711, ch. 389, Sec. 1, eff. Jan. 1, 1982.

Sec. 181.003. PAYMENT OF TAX. (a) The person on whom the tax is imposed by this chapter shall pay the tax to the comptroller at the comptroller's Austin office.

(b) The tax payment is due on the 25th day of each month, and the amount of the tax is computed on the amount of business done during the preceding month by the person on whom the tax is imposed.

Acts 1981, 67th Leg., p. 1711, ch. 389, Sec. 1, eff. Jan. 1, 1982.

Sec. 181.004. EXEMPTION: INTERSTATE COMMERCE. The tax imposed by this chapter is not computed on an interstate distribution or sale of cement.

Acts 1981, 67th Leg., p. 1711, ch. 389, Sec. 1, eff. Jan. 1, 1982.

SUBCHAPTER B. REPORTS AND RECORDS

Sec. 181.051. REPORT. On or before the 25th day of each month, a person on whom the tax is imposed by this chapter shall file with the comptroller a report stating:

(1) the amount of taxable cement distributed, sold, or used by the person during the preceding month;

(2) the amount of cement produced in, imported into, or exported out of the state by the person during the preceding month; and

(3) other information that the comptroller requires to be in the report.

Acts 1981, 67th Leg., p. 1712, ch. 389, Sec. 1, eff. Jan. 1, 1982.

Sec. 181.052. RECORDS. (a) A person on whom the tax is imposed by this chapter shall keep a record of the business conducted by the person and of other information that the comptroller requires to be kept.

(b) The record is an open record to the comptroller and the attorney general.

(c) The comptroller shall adopt rules to enforce this section.

Acts 1981, 67th Leg., p. 1712, ch. 389, Sec. 1, eff. Jan. 1, 1982.

SUBCHAPTER C. ENFORCEMENT

Sec. 181.101. INTEREST ON DELINQUENT TAXES. A tax imposed by this chapter that is delinquent draws interest as provided by Section 111.060 of this code.

Acts 1981, 67th Leg., p. 1712, ch. 389, Sec. 1, eff. Jan. 1, 1982.

Sec. 181.102. TAX LIEN. The state has a prior lien for a tax or interest on a tax imposed by this chapter that is delinquent or for a penalty imposed by this chapter. The lien is on the property used in the business of distributing, selling, or using cement by the person on whom the tax is imposed by this chapter.

Acts 1981, 67th Leg., p. 1712, ch. 389, Sec. 1, eff. Jan. 1, 1982.

Sec. 181.103. PROHIBITION ON DELINQUENT TAXPAYER; INJUNCTION. (a) A person who is delinquent in the payment of the tax imposed by this chapter may not engage in an activity or participate in a transaction for which the person is taxed by this chapter.

(b) The attorney general may sue in Travis County or another county having venue to enjoin a person from violating this section. Acts 1981, 67th Leg., p. 1712, ch. 389, Sec. 1, eff. Jan. 1, 1982.

Sec. 181.104. PENALTY. (a) A person on whom the tax is imposed by this chapter and who fails to file a report as required by this chapter or does not pay the tax when it is due forfeits to the state a penalty of five percent of the amount of tax delinquent.

(b) If the report required by this chapter is not filed or the tax imposed by this chapter is not paid within 30 days after it is due, the person on whom the tax is imposed forfeits to the state a penalty of an additional five percent of the amount of tax delinquent.

(c) The minimum penalty under this section is \$1. Acts 1981, 67th Leg., p. 1712, ch. 389, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1983, 68th Leg., p. 451, ch. 93, Sec. 4, eff. Sept. 1, 1983.

Sec. 181.105. CRIMINAL PENALTY. (a) A person who violates a provision of this chapter commits an offense.

(b) An offense under this section is punishable by a fine of not less than \$25 nor more than \$1,000. A separate offense is committed each day a violation occurs.

Acts 1981, 67th Leg., p. 1712, ch. 389, Sec. 1, eff. Jan. 1, 1982.

SUBCHAPTER D. RESTRICTION ON MUNICIPALITIES

Sec. 181.151. RESTRICTION ON TAXING AUTHORITY OF MUNICIPALITIES. A municipal corporation may not impose an occupation tax similar to the tax imposed by this chapter.

Acts 1981, 67th Leg., p. 1713, ch. 389, Sec. 1, eff. Jan. 1, 1982.

SUBCHAPTER E. CLASSIFICATION OF TAX AND ALLOCATION OF REVENUE

Sec. 181.201. OCCUPATION TAX. The tax imposed by this chapter is an occupation tax.

Acts 1981, 67th Leg., p. 1713, ch. 389, Sec. 1, eff. Jan. 1, 1982.

Sec. 181.202. ALLOCATION OF TAX REVENUE. One-fourth of the revenue from the tax imposed by this chapter shall be deposited to the credit of the foundation school fund and three-fourths to the general revenue fund.

Acts 1981, 67th Leg., p. 1713, ch. 389, Sec. 1, eff. Jan. 1, 1982.

Amended by Acts 1981, 67th Leg., p. 2778, ch. 752, Sec. 9(h), eff. Jan. 1, 1982; Acts 1984, 68th Leg., 2nd C.S., ch. 28, art. II, part B, Sec. 4, eff. Sept. 1, 1984.