

TAX CODE CHAPTER 203. SULPHUR PRODUCTION TAX

TAX CODE

TITLE 2. STATE TAXATION

SUBTITLE I. SEVERANCE TAXES

CHAPTER 203. SULPHUR PRODUCTION TAX

SUBCHAPTER A. TAX IMPOSED

Sec. 203.001. PRODUCER. In this chapter, "producer" means a person who owns, controls, manages, leases, or operates a sulphur mine, well, or shaft, or who produces sulphur by any method, system, or manner.

Acts 1981, 67th Leg., p. 1744, ch. 389, Sec. 1, eff. Jan. 1, 1982.

Sec. 203.002. TAX IMPOSED. There is imposed a tax on each producer of sulphur.

Acts 1981, 67th Leg., p. 1744, ch. 389, Sec. 1, eff. Jan. 1, 1982.

Sec. 203.003. RATE OF TAX. The tax imposed by this chapter is at the rate of \$1.03 a long ton or fraction of a long ton of sulphur produced in this state.

Acts 1981, 67th Leg., p. 1744, ch. 389, Sec. 1, eff. Jan. 1, 1982.

SUBCHAPTER B. RECORDS, PAYMENTS, AND REPORTS

Sec. 203.051. PRODUCER'S RECORDS. (a) A producer shall keep a complete record of all sulphur he produces in this state. A producer may destroy a record required by this section four years after the last entry in the record.

(b) The record shall be open at all times to inspection by the comptroller and the attorney general.

Acts 1981, 67th Leg., p. 1744, ch. 389, Sec. 1, eff. Jan. 1, 1982.

Amended by Acts 1999, 76th Leg., ch. 1467, Sec. 2.66, eff. Oct. 1, 1999.

Sec. 203.052. PRODUCER'S REPORTS. (a) On the first day of each January, April, July, and October each producer shall file a report with the comptroller on forms prescribed by the comptroller. The report must show the total amount of sulphur produced in the

state by the person during the calendar quarter next preceding the day the report is due.

(b) A producer shall file other information or reports with the comptroller that the comptroller may reasonably require.

(c) The report shall be signed by the person making the report. If the person is not an individual, the report shall be signed by the president, secretary, or other authorized officer.
Acts 1981, 67th Leg., p. 1744, ch. 389, Sec. 1, eff. Jan. 1, 1982.

Sec. 203.053. WHEN TAX DUE. The tax imposed by this chapter for each quarter is due at the time that the report required by Section 203.052 of this code is required to be filed for the quarter. Payment shall be to the comptroller.

Acts 1981, 67th Leg., p. 1744, ch. 389, Sec. 1, eff. Jan. 1, 1982.
Amended by Acts 1997, 75th Leg., ch. 1423, Sec. 19.122, eff. Sept. 1, 1997.

SUBCHAPTER C. ENFORCEMENT AND PENALTIES

Sec. 203.101. DELINQUENT TAX PENALTY. (a) A producer who fails to file a report as required by this chapter or who fails to pay the tax imposed by this chapter when due forfeits five percent of the amount due as a penalty, and if the producer fails to file the report or pay the tax within 30 days after the day on which the tax or report is due, the producer forfeits an additional five percent.

(b) The minimum penalty under this section is \$1.

(c) The attorney general, or a district or county attorney at the direction of the attorney general, shall bring suit in the name of the state to recover a delinquent tax imposed by this chapter and penalties and interest that have accrued from failure to pay the tax.

Acts 1981, 67th Leg., p. 1744, ch. 389, Sec. 1, eff. Jan. 1, 1982.
Amended by Acts 1983, 68th Leg., p. 454, ch. 93, Sec. 9, eff. Sept. 1, 1983.

Sec. 203.102. FAILURE TO KEEP RECORDS: PENALTY. (a) A person who fails to keep a record that he is required by this chapter to keep shall forfeit to the state a penalty of not less

than \$500 nor more than \$5,000.

(b) A person is subject to a separate penalty for each 10 days that he fails to keep a record that he is required by this chapter to keep.

Acts 1981, 67th Leg., p. 1745, ch. 389, Sec. 1, eff. Jan. 1, 1982.

SUBCHAPTER D. CLASSIFICATION OF TAX AND ALLOCATION OF REVENUE

Sec. 203.151. OCCUPATION TAX. The tax imposed by this chapter is an occupation tax.

Acts 1981, 67th Leg., p. 1745, ch. 389, Sec. 1, eff. Jan. 1, 1982.

Sec. 203.152. ALLOCATION OF REVENUE. One-fourth of the revenue collected 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. 1745, 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. 9, eff. Sept. 1, 1984.