

**BILL SUMMARY**  
1<sup>st</sup> Session of the 56<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>BH 2346</b>
<b>Version:</b>	<b>FULLPCS1</b>
<b>Request Number:</b>	<b>7612</b>
<b>Author:</b>	<b>Rep. Leslie Osborn</b>
<b>Date:</b>	<b>4/17/2017</b>
<b>Impact:</b>	<b>Tax Commission:</b>
	<b>Motor Fuels Taxes</b>
	<b>Increase of \$4,575,000</b>

**Research Analysis**

HB2346 ends a discount on motor fuel taxes for eligible purchasers. Currently, these purchasers only pay 98.4 percent of taxes due on gasoline and 98.1 percent of taxes due on diesel fuel.

Prepared By: Quyen Do

**Fiscal Analysis**

The measure removes a discount of the taxes remitted by an eligible purchaser of motor fuels. The purchasers referenced in current law no longer remit taxes paid to the Tax Commission, as the incidence of tax was moved to the terminal rack in 1996.

The Tax Commission estimates an increase in collections to the state of approximately \$4,575,000 by eliminating the discount.

Prepared By: Mark Tygret

**Other Considerations**

None.