

BILL ANALYSIS

C.S.H.B. 3006
By: Burrows
Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Concerns have been raised regarding the different reporting and payment requirements for the mixed beverage gross receipts tax and for the mixed beverage sales tax. C.S.H.B. 3006 seeks to address these concerns by setting out requirements for the administration of the mixed beverage sales tax that are more in line with the requirements for the gross receipts tax.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

C.S.H.B. 3006 amends the Tax Code to require an applicable permittee subject to mixed beverage taxes to file a tax return with the comptroller of public accounts not later than the 20th day of each month. The bill requires the return to be in a form prescribed by the comptroller and to include a statement of the total sales and total taxable sales during the preceding month and any other information required by the comptroller.

C.S.H.B. 3006 establishes that a tax due for a business day that falls in two different months is allocated to the month in which the business day begins. The bill requires a tax due for the preceding month to accompany the return and to be payable to the state.

C.S.H.B. 3006 exempts mixed beverage sales taxes from statutory provisions governing the confidentiality of certain information in or derived from a record, report, or other instrument required to be furnished under the Limited Sales, Excise, and Use Tax Act. The bill establishes that a provision related to the mixed beverage sales tax prevails over certain provisions of the Limited Sales, Excise, and Use Tax Act to the extent of conflict between the provisions.

EFFECTIVE DATE

October 1, 2019.

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.B. 3006 may differ from the original in minor or nonsubstantive ways, the following summarizes the substantial differences between the introduced and committee substitute versions of the bill.

The substitute changes the bill's effective date from September 1, 2019, to October 1, 2019.