

BILL ANALYSIS

H.B. 3578
By: Guerra
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Currently, when a person or entity applies for a permit to engage in business involving cigarettes, cigars, and tobacco products, payment for the applicable cigarette and tobacco products tax permit may be made using cash, money order, or check. There have been calls to allow this payment to be made by credit card, which typically provides a faster and more efficient payment process. H.B. 3578 seeks to heed these calls by providing a credit card payment option to an applicant for an applicable cigarette and tobacco products tax permit.

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

H.B. 3578 amends the Tax Code to give an applicant for an applicable cigarette and tobacco products tax permit the option of paying the permit fee by credit card as an alternative to cash or money order.

EFFECTIVE DATE

September 1, 2021.