## **BILL ANALYSIS**

Senate Research Center 76R2393 MCK-F

S.B. 170 By: Armbrister Economic Development 2/21/1999 As Filed

#### **DIGEST**

Currently, an alcoholic beverage license holder can pay required establishment permit fees, but avoid paying delinquent ad valorem taxes due on the establishment. S.B. 170 authorizes the Texas Alcoholic Beverage Commission to cancel original permits or prohibit issuance of alcoholic beverage permits or licenses for nonpayment of ad valorem taxes.

# **PURPOSE**

As proposed, S.B. 170 authorizes the Texas Alcoholic Beverage Commission to cancel or deny a permit or a license to an applicant who fails to pay ad valorem taxes.

### **RULEMAKING AUTHORITY**

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

#### SECTION BY SECTION ANALYSIS

- SECTION 1. Amends Section 11.38, Alcoholic Beverage Code, by adding Subsection (e), as follows:
  - (e) Authorizes the Texas Alcoholic Beverage Commission (commission) or administrator to canel or deny a permit to an applicant who fails to pay delinquent ad valorem taxes. Defines "applicant."
- SECTION 2. Amends Section 61.36, Alcoholic Beverage Code, by adding Subsection (d), as follows:
  - (d) Authorizes the commission or administrator to cancel or deny a license for the retail sale of alchoholic beverages to an applicant who fails to pay delinquent ad valorem taxes. Defines "applicant."

SECTION 3. Effective date: September 1, 1999.

SECTION 4. Emergency clause.