

BILL ANALYSIS

Senate Research Center
76R1039 DLF-D

S.B. 17
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Human Services
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As Filed

DIGEST

Currently, Texas law provides that if the comptroller of public accounts finds after both notice and hearing that a permit holder has violated the law, the comptroller may take action. This bill would change the language in the Tax Code to provide that a hearing is not necessary if a retailer chooses not to attend, but that notice and an “opportunity” for a hearing are necessary before the comptroller may take disciplinary action.

PURPOSE

As proposed, S.B. 17 establishes provisions regarding certain hearings held with respect to the distribution or marketing of cigarettes or tobacco products.

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 154.1142(b), Tax Code, to authorize the comptroller to suspend a business permit or assess a fine if, after notice and an opportunity for a hearing, the comptroller finds a permit holder has violated Subchapter H or K, Chapter 161, Health and Safety Code.

SECTION 2. Amends Section 155.0592(b), Tax Code, to make a conforming change.

SECTION 3. Makes application of this Act prospective.

SECTION 4. Effective date: September 1, 1999.

SECTION 5. Emergency clause.