

BILL ANALYSIS

Senate Research Center
2001S0733/1 03/06/01

S.B. 1280
By: Zaffirini
Business & Commerce
4/23/2001
As Filed

DIGEST AND PURPOSE

Currently, the state taxes tobacco and tobacco products through a stamping system and requires the comptroller's office to perform inspections and audits of vendors to ensure that taxes are collected. As proposed, S.B. 1280 limits the areas that tobacco products are stored to enhance access for inspections and audits, limits locations where records may be maintained, and requires permit holders to designate a permanent place of business.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 154.001, Tax Code, to define "commercial business location."

SECTION 2. Amends Section 154.209(b), Tax Code, to require that if a permit holder's place of business is a vehicle or a vending machine, the permit holder must designate in the application for a permit a permanent place of business to keep the records.

SECTION 3. Amends Section 155.001, Tax Code, to define "commercial business location."

SECTION 4. Amends Section 155.110(b), Tax Code, to make a conforming change.

SECTION 5. Effective date: September 1, 2001.