

BILL ANALYSIS

Senate Research Center
82R15857 MXM-F

H.B. 2033
By: Hamilton (Eltife)
Business & Commerce
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

A 14 percent mixed beverage gross receipts tax is imposed on mixed beverage and private club permit holders for all alcoholic beverages sold by the permittee. It is not imposed on or paid directly by the customer.

The amount of tax imposed on an alcoholic beverage purchased by a consumer that is subject to the 14 percent mixed beverage tax is not disclosed on the consumer's receipt. Consequently, consumers are unaware of how much tax is remitted to the state by the permittee on such purchases.

H.B. 2033 seeks to provide consumers with information relating to the mixed beverage tax by authorizing a permittee to disclose on a customer's sales invoice, billing, service check, ticket or other receipt the amount of the tax to be paid by the permittee on that purchase. The disclosure would be for informational purposes only.

H.B. 2033 amends current law relating to the separate statement of the mixed beverage tax for informational purposes.

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 Subchapter B, Chapter 183, Tax Code, by adding Section 183.0212, as follows:

Sec. 183.0212. SEPARATE DISCLOSURE OF TAX ALLOWED. (a) Authorizes a permittee, for informational purposes only, to provide that each sales invoice, billing, service check, ticket, or other receipt to a customer for the purchase of an item subject to taxation under this chapter include a separate statement disclosing the amount of tax to be paid by the permittee under this chapter in relation to that item.

(b) Requires that the separate statement clearly disclose the amount of tax payable by the permittee.

(c) Prohibits the tax from being separately charged to or paid by the customer.

SECTION 2. Effective date: September 1, 2011.