

BILL ANALYSIS

Senate Research Center
86R20045 SRA-F

H.B. 3006
By: Burrows (West)
Business & Commerce
5/15/2019
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

H.B. 3006 amends current law relating to the administration of the mixed beverage sales tax.

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-1, Chapter 183, Tax Code, by adding Sections 183.0421 and 183.0422, as follows:

Sec. 183.0421. TAX RETURN DUE DATE. (a) Requires a permittee to file a tax return with the comptroller of public accounts of the State of Texas (comptroller) not later than the 20th day of each month.

(b) Requires the return under this section to be in a form prescribed by the comptroller and to include a statement of the total sales and total taxable sales during the preceding month and any other information required by the comptroller.

(c) Provides that a tax due for a business day that falls in two different months is allocated to the month in which the business day begins.

Sec. 183.0422. PAYMENT. Requires the tax due for the preceding month to accompany the return and to be payable to the state.

SECTION 2. Amends Section 183.043, Tax Code, by amending Subsection (b) and adding Subsection (e), as follows:

(b) Adds Section 151.027(a) (relating to the confidentiality of certain tax information) to a list of sections that do not apply to a tax imposed by this subchapter (Tax Imposed on Sales of Mixed Beverages and Related Items).

(e) Provides that, to the extent of a conflict between a provision of this subchapter (Mixed Beverage Sales Tax) and a provision of Subchapter I (Reports, Payments, and Methods of Reporting), Chapter 151, the provision of this subchapter prevails.

SECTION 3. Effective date: October 1, 2019.