

By: Seaman

H.B. No. 30

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to an increase in the rate of the mixed beverage tax and to  
3 the use of the increase to fund public school career and technology  
4 programs.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 183.021, Tax Code, is amended to read as  
7 follows:

8 Sec. 183.021. TAX IMPOSED ON MIXED BEVERAGES. A tax at the  
9 rate of 15.4 [~~14~~] percent is imposed on the gross receipts of a  
10 permittee received from the sale, preparation, or service of mixed  
11 beverages or from the sale, preparation, or service of ice or  
12 nonalcoholic beverages that are sold, prepared, or served for the  
13 purpose of being mixed with an alcoholic beverage and consumed on  
14 the premises of the permittee.

15 SECTION 2. Chapter 183, Tax Code, is amended by adding  
16 Subchapter C to read as follows:

17 SUBCHAPTER C. ALLOCATION OF TAX

18 Sec. 183.101. ALLOCATION OF TAX. (a) Except as provided by  
19 Subsection (b), the revenue from the tax imposed by this chapter  
20 shall be deposited to the credit of the general revenue fund.

21 (b) An amount equal to the amount of revenue derived from  
22 the collection of taxes imposed by this chapter at the rate of 1.4  
23 percent shall be deposited to the credit of the foundation school  
24 fund and may be appropriated only to provide funding for the career

1 and technology allotment prescribed by Section 42.154, Education  
2 Code.

3 SECTION 3. Section 42.154(a), Education Code, is amended to  
4 read as follows:

5 (a) For each full-time equivalent student in average daily  
6 attendance in an approved career and technology education program  
7 in grades nine through 12 or in career and technology education  
8 programs for students with disabilities in grades seven through 12,  
9 a district is entitled to an annual allotment equal to the adjusted  
10 basic allotment multiplied by a weight of 1.50 [~~1.35~~].

11 SECTION 4. This Act takes effect September 1, 2004.