

Amend CSHB 3 as follows:

(1) Add the following appropriately numbered ARTICLE to read as follows and renumber subsequent ARTICLES accordingly:

ARTICLE __. TAX ON FIRST SALE OF BEER OR WINE

SECTION __.01. Subchapter A, Chapter 201, Alcoholic Beverage Code, is amended by adding Section 201.045 to read as follows:

Sec. 201.045. GROSS RECEIPTS TAX. (a) A tax is imposed on the first sale of wine and vinous liquor to a license holder who intends to sell the wine and vinous liquor at retail for off-premises consumption.

(b) The rate of the tax is _____ percent of the gross receipts from the first sale of the wine and vinous liquor.

(c) The tax imposed under this section is collected and enforced in the same manner as the tax imposed under Section 201.04 is collected and enforced.

(d) Subject to Subsection (e), a license holder who purchases wine and vinous liquor for sale at retail for off-premises consumption may request from the comptroller reimbursement for taxes paid under this section during a tax period in relation to wine and vinous liquor that the license holder loses by fire, theft, or accident.

(e) A license holder may not file a request for reimbursement if the amount of taxes paid under this section in relation to the lost wine and vinous liquor is less than \$20.

SECTION __.02. Chapter 203, Alcoholic Beverage Code, is amended by adding Section 203.015 to read as follows:

Sec. 203.015. GROSS RECEIPTS TAX. (a) A tax is imposed on the first sale of beer to a license holder who intends to sell the beer at retail for off-premises consumption.

(b) The rate of the tax is _____ percent of the gross receipts from the first sale of the beer.

(c) The tax imposed under this section is collected and enforced in the same manner as the tax imposed under Section 203.01 is collected and enforced.

(d) Subject to Subsection (e), a license holder who purchases beer for sale at retail for off-premises consumption may request from the comptroller reimbursement for taxes paid under this section during a tax period in relation to beer that the license holder loses by fire, theft, or accident.

(e) A license holder may not file a request for reimbursement if the amount of taxes paid under this section in relation to the lost beer is less than \$20.

SECTION __.03. Section 151.308(a), Tax Code, is amended to read as follows:

(a) The following are exempted from the taxes imposed by this chapter:

- (1) oil as taxed by Chapter 202;
- (2) sulphur as taxed by Chapter 203;
- (3) motor fuels and special fuels as defined, taxed, or exempted by Chapter 162 [~~153~~];
- (4) cement as taxed by Chapter 181;
- (5) motor vehicles, trailers, and semitrailers as defined, taxed, or exempted by Chapter 152, other than a mobile office as defined by Section 152.001(16);
- (6) mixed beverages, ice, or nonalcoholic beverages and the preparation or service of these items if the receipts are taxable by Chapter 183;
- (7) alcoholic beverages when sold to the holder of a private club registration permit or to the agent or employee of the holder of a private club registration permit if the holder or agent or employee is acting as the agent of the members of the club and if the beverages are to be served on the premises of the club;
- (8) oil well service as taxed by Subchapter E, Chapter 191; [~~and~~]
- (9) insurance premiums subject to gross premiums taxes;
- (10) wine and vinous liquor on which the first sale of that wine and vinous liquor was taxed under Section 201.045, Alcoholic Beverage Code; and
- (11) beer on which the first sale of that beer was taxed under Section 203.015, Alcoholic Beverage Code.

SECTION __.04. This article takes effect September 1, 2005, if this Act receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for effect on that date, this article takes effect November 1, 2005.

(2) Strike SECTIONS 3A.01-3A.03 (page 29, line 12, through page 31, line 17), and renumber subsequent SECTIONS accordingly.