

BILL ANALYSIS

Senate Research Center

S.B. 6
By: Ogden
Finance
4/28/2006
As Filed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

As proposed, S.B. 6 provides an opportunity to make corrections to House Bills 3, 4, and 5, Acts of the 79th Legislature, 3rd Called Session, 2006.

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. (a) Amends Section 171.1011(i), Tax Code, as added by H.B. 3, Acts of the 79th Legislature, 3rd Called Session, 2006, by adding Subsection (i), effective January 1, 2008, to provide that a payment made under an ordinary contract for the provision of services in the regular course of business may not be excluded, except as provided by Subsections (g) and (g-3).

(b) Makes application of this section contingent upon H.B. 3, Acts of the 79th Legislature, 3rd Called Session, 2006, becoming law.

SECTION 2. (a) Amends Section 152.0412, Tax Code, as added by HB. 4, Acts of the 79th Legislature, 3rd Called Session, 2006, by adding Subsection (d-2), effective October 1, 2006, to provide that in addition to the documentation or appraisal authorized by Subsections (d) and (d-1), a county tax-assessor collector may accept documentation or an appraisal from a motor vehicle dealer or adjustor operating under regulatory requirements of another state similar to the requirements prescribed by this state.

(b) Makes application of this section contingent upon H.B. 4, Acts of the 79th Legislature, 3rd Called Session, 2006, becoming law.

SECTION 3. Amends Section 154.021(b), Tax Code, effective September 1, 2006, to increase from \$20.50 per thousand to \$71.00 per thousand the tax rate on cigarettes weighing three pounds or less per thousand.

(b) Makes application of this section contingent upon H.B. 5, Acts of the 79th Legislature, 3rd Called Session, 2006, becoming law.

SECTION 4. Amends Section 155.0211(b), Tax Code, effective September 1, 2006, to decrease the tax rate for tobacco products other than cigars from 35.213 percent to 34.212 percent of the manufacturer's list price.

(b) Makes application of this section contingent upon H.B. 5, Acts of the 79th Legislature, 3rd Called Session, 2006, becoming law.

SECTION 5. Effective date: September 1, 2006.