

By: Madla

S.B. No. 269

A BILL TO BE ENTITLED

AN ACT

relating to certain administrative fees and taxes collected by the Texas Alcoholic Beverage Commission.

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

SECTION 1. Section 107.07, Alcoholic Beverage Code, is amended by adding Subsection (g) to read as follows:

(g) In computing the total amount of taxes and administrative fees to be collected on alcoholic beverages imported by a person into the state for personal use, the commission may round the amount up to the nearest quarter of a dollar.

SECTION 2. Section 154.024(b), Tax Code, is amended to read as follows:

(b) Employees of the Texas Alcoholic Beverage Commission who collect taxes on alcoholic beverages at ports of entry shall collect at the ports of entry the tax imposed by this chapter on cigarettes imported into this state. In computing the amount of taxes to be collected, the commission may round the total amount up to the nearest quarter of a dollar.

SECTION 3. This Act applies to fees or taxes collected on or after the effective date of this Act, without regard to whether the fees or taxes were due before, on, or after that date.

SECTION 4. This Act takes effect September 1, 2005.