

1-1 By: Madla S.B. No. 269
1-2 (In the Senate - Filed January 25, 2005; February 3, 2005,
1-3 read first time and referred to Committee on Business and Commerce;
1-4 March 10, 2005, reported adversely, with favorable Committee
1-5 Substitute by the following vote: Yeas 8, Nays 0; March 10, 2005,
1-6 sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 269 By: Lucio

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to certain administrative fees and taxes collected by the
1-11 Texas Alcoholic Beverage Commission.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Section 107.07, Alcoholic Beverage Code, is
1-14 amended by adding Subsection (g) to read as follows:

1-15 (g) In computing the total amount of taxes and
1-16 administrative fees to be collected on alcoholic beverages imported
1-17 by a person into the state for personal use, the commission may
1-18 round the amount to the nearest quarter of a dollar.

1-19 SECTION 2. Subsection (b), Section 154.024, Tax Code, is
1-20 amended to read as follows:

1-21 (b) Employees of the Texas Alcoholic Beverage Commission
1-22 who collect taxes on alcoholic beverages at ports of entry shall
1-23 collect at the ports of entry the tax imposed by this chapter on
1-24 cigarettes imported into this state. In computing the amount of
1-25 taxes to be collected, the commission may round the total amount to
1-26 the nearest quarter of a dollar.

1-27 SECTION 3. This Act applies to fees or taxes collected on or
1-28 after the effective date of this Act, without regard to whether the
1-29 fees or taxes were due before, on, or after that date.

1-30 SECTION 4. This Act takes effect September 1, 2005.

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