

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION

March 10, 2005

TO: Honorable Troy Fraser, Chair, Senate Committee on Business & Commerce

FROM: John S. O'Brien, Deputy Director, Legislative Budget Board

IN RE: SB269 by Madla (relating to certain administrative fees and taxes collected by the Texas Alcoholic Beverage Commission.), **Committee Report 1st House, Substituted**

No significant fiscal implication to the State is anticipated.

The bill would amend the Alcoholic Beverage Code to allow the Alcoholic Beverage Commission to round the amount to the nearest quarter of a dollar when computing the total amount of taxes and administrative fees to be collected on alcoholic beverage imported by a person into the state for personal use. The bill would further allow the Alcoholic Beverage Commission to round the total amount to the nearest quarter of a dollar when computing the amount of taxes to be collected from cigarettes imported into the state. The bill would take effect September 1, 2005.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, JRO, VDS, SJ