

By: Wentworth

S.B. No. 312

A BILL TO BE ENTITLED

AN ACT

relating to the taxation of holders of a private club beer and wine permit.

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

SECTION 1. Chapter 183, Tax Code, is amended by adding Subchapter D to read as follows:

SUBCHAPTER D. EXEMPTIONS

Sec. 183.101. EXEMPTION FOR HOLDER OF PRIVATE CLUB BEER AND WINE PERMIT. The tax imposed by this chapter does not apply to the gross receipts of a permittee that is a holder of a private club beer and wine permit.

SECTION 2. 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 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

1 and the preparation or service of these items if the receipts are  
2 taxable by Chapter 183;

3 (7) alcoholic beverages when sold to the holder of a  
4 private club registration permit or to the agent or employee of the  
5 holder of a private club registration permit if:

6 (A) the holder or agent or employee is acting as  
7 the agent of the members of the club;

8 (B) ~~and if~~ the beverages are to be served on the  
9 premises of the club; and

10 (C) the holder does not have a private club beer  
11 and wine permit;

12 (8) oil well service as taxed by Subchapter E, Chapter  
13 191; and

14 (9) insurance premiums subject to gross premiums  
15 taxes.

16 SECTION 3. The change in law made by this Act does not  
17 affect taxes imposed before the effective date of this Act, and the  
18 law in effect before the effective date of this Act is continued in  
19 effect for purposes of the liability for and collection of those  
20 taxes.

21 SECTION 4. This Act takes effect July 1, 2007, if it  
22 receives a vote of two-thirds of all the members elected to each  
23 house, as provided by Section 39, Article III, Texas Constitution.  
24 If this Act does not receive the vote necessary for immediate  
25 effect, this Act takes effect September 1, 2007.