

By: Gallegos

S.B. No. 462

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the repeal of the partial tax exemption for certain  
3 beer.

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

5 SECTION 1. Section 203.08, Alcoholic Beverage Code, is  
6 repealed.

7 SECTION 2. Section 62.13, Alcoholic Beverage Code, is  
8 amended to read as follows:

9 Sec. 62.13. LICENSED WAREHOUSE FOR IMPORTATION OF BEER. On  
10 application and payment of a fee to be set by the commission, the  
11 holder of a manufacturer's license may be issued a license for a  
12 warehouse located in an area where the sale of beer is lawful and  
13 may import beer from outside the state for delivery to the licensed  
14 warehouse for sale to beer distributors or for removal to other  
15 warehouses of the manufacturer. The manufacturer shall make and  
16 keep a record of the receipt, sale, and other movement of beer  
17 received at the licensed warehouse and any other records that the  
18 commission or administrator requires. This section applies only to  
19 a holder of a manufacturer's license who, on January 1, 1993,  
20 operated under Section [~~Sections~~] 62.12 [~~and 203.08 of this code~~].

21 SECTION 3. The change in law made by this Act does not  
22 affect tax liability accruing before the effective date of this  
23 Act. That liability continues in effect as if this Act had not been  
24 enacted, and the former law is continued in effect for the

1 collection of taxes due and for civil and criminal enforcement of  
2 the liability for those taxes.

3 SECTION 4. This Act takes effect September 1, 2009.