

## **BILL ANALYSIS**

C.S.H.B. 2033  
By: Hamilton  
Licensing & Administrative Procedures  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

Currently, the amount of tax imposed on an item purchased by a consumer that is subject to the mixed beverage tax is not disclosed on the consumer's receipt. Consequently, consumers are unaware of how much tax is remitted to the state by the permittee on such transactions. C.S.H.B. 2033 seeks to provide consumers with information relating to the mixed beverage tax by authorizing a permittee to clearly disclose on a consumer's receipt the amount of the tax to be paid by the permittee on that purchase.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

C.S.H.B. 2033 amends the Tax Code to authorize a holder of a permit relating to the sale of mixed beverages, for informational purposes only, to provide that each sales invoice, billing, service check, ticket, or other receipt to a customer for the purchase of an item subject to the mixed beverage tax include a separate statement disclosing the amount of tax to be paid by the permittee in relation to that item. The bill requires the separate statement to clearly disclose the amount of tax payable by the permittee and prohibits the tax from being separately charged to or paid by the customer.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2011.

### **COMPARISON OF ORIGINAL AND SUBSTITUTE**

C.S.H.B. 2033 differs from the original by authorizing a holder of a permit relating to the sale of mixed beverages to provide that each sales invoice, billing, service check, ticket, or other receipt to a customer for the purchase of an item subject to the mixed beverage tax include a separate statement disclosing the amount of tax to be paid by the permittee in relation to that item, whereas the original authorizes such a permittee to provide that each invoice, billing, sales slip, or ticket for the purchase of an item subject to the tax include a separate statement of the amount of tax imposed in relation to that item. The substitute contains provisions not included in the original clarifying that the separate statement is for informational purposes only, requiring the separate statement to clearly disclose the amount of tax payable by the permittee, and prohibiting the tax to be separately charged to or paid by the customer.