

BILL ANALYSIS

H.B. 2600
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Currently, tobacco manufacturers keep records of sales of tobacco products to bonded agents, distributors, wholesalers, importers, or retailers. H.B. 2600 seeks to require manufacturers to keep records of sales of tobacco products categorized by product type.

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

H.B. 2600 amends the Tax Code to specify that the records required to be kept by a manufacturer who sells tobacco products to a permit holder in Texas showing the number and kind of tobacco products sold, as it relates to the taxes imposed on cigars and other tobacco products, show such information categorized by product type.

EFFECTIVE DATE

September 1, 2011.