

By: Ritter

H.B. No. 2600

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the records and reports required for purposes of the
3 taxes imposed on cigars and other tobacco products.

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

5 SECTION 1. Section 155.103(a), Tax Code, is amended to read
6 as follows:

7 (a) A manufacturer who sells tobacco products to a permit
8 holder in this state shall keep records showing:

9 (1) the number and kind of tobacco products sold
10 categorized by product type;

11 (2) the date the tobacco products were sold;

12 (3) the name and permit number of the permit holder;

13 (4) the manufacturer's list price for the tobacco
14 products;

15 (5) the place where the tobacco products were shipped;

16 and

17 (6) the name of the common carrier.

18 SECTION 2. This Act takes effect September 1, 2011.