

By: Eltife

S.B. No. 576

A BILL TO BE ENTITLED

1 AN ACT

2 relating to reports filed with the comptroller regarding certain
3 alcoholic beverage sales.

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

5 SECTION 1. Section 111.006, Tax Code, is amended by adding
6 Subsections (h) and (i) to read as follows:

7 (h) The comptroller shall disclose information to a person
8 regarding net sales by quantity, brand, and size that is submitted
9 in a report required under Section 151.433 if:

10 (1) the person requesting the information holds a
11 permit or license under Chapter 19, 20, 21, 37, 64, 65, or 66,
12 Alcoholic Beverage Code; and

13 (2) the request relates only to information regarding
14 the sale of a product distributed by the person making the request.

15 (i) A disclosure made under Subsection (h) is not considered
16 a disclosure of competitively sensitive, proprietary, or
17 confidential information.

18 SECTION 2. The heading to Section 151.433, Tax Code, is
19 amended to read as follows:

20 Sec. 151.433. REPORTS BY WHOLESALERS AND DISTRIBUTORS OF
21 BEER, WINE, ~~AND~~ MALT LIQUOR, AND DISTILLED SPIRITS.

22 SECTION 3. Section 151.433(a), Tax Code, is amended by
23 adding Subdivision (1-a) and amending Subdivision (2) to read as
24 follows:

1 (1-a) "Package store local distributor" means a person
2 required to hold:

3 (A) a package store permit under Chapter 22,
4 Alcoholic Beverage Code; and

5 (B) a local distributor's permit under Chapter
6 23, Alcoholic Beverage Code.

7 (2) "Retailer" means a person required to hold the
8 following:

9 (A) a wine and beer retailer's permit under
10 Chapter 25, Alcoholic Beverage Code;

11 (B) a wine and beer retailer's off-premise permit
12 under Chapter 26, Alcoholic Beverage Code;

13 (C) a temporary and special wine and beer
14 retailer's permit under Chapter 27, Alcoholic Beverage Code;

15 (D) a mixed beverage permit under Chapter 28,
16 Alcoholic Beverage Code;

17 (E) a daily temporary mixed beverage permit under
18 Chapter 30, Alcoholic Beverage Code;

19 (F) a private club registration permit under
20 Chapter 32, Alcoholic Beverage Code;

21 (G) a retail dealer's on-premise license under
22 Chapter 69, Alcoholic Beverage Code; or

23 (H) [(D)] a retail dealer's off-premise license
24 under Chapter 71, Alcoholic Beverage Code, except for a dealer who
25 also holds a package store permit under Chapter 22, Alcoholic
26 Beverage Code.

27 SECTION 4. Sections 151.433(b), (c), and (d), Tax Code, are

1 amended to read as follows:

2 (b) The comptroller may, when considered necessary by the
3 comptroller for the administration of a tax under this chapter,
4 require each wholesaler, ~~[or]~~ distributor, or package store local
5 distributor ~~[of beer, wine, or malt liquor]~~ to file with the
6 comptroller a report each month of sales to retailers in this state.

7 (c) The wholesaler, ~~[or]~~ distributor, or package store
8 local distributor shall file the report on or before the 25th day of
9 each month. The report must contain the following information for
10 the preceding calendar month's sales in relation to each retailer:

11 (1) the name of the retailer and the address of the
12 retailer's outlet location to which the wholesaler, ~~[or]~~
13 distributor, or package store local distributor delivered beer,
14 wine, ~~[or]~~ malt liquor, or distilled spirits, including the city
15 and zip code;

16 (2) the taxpayer number assigned by the comptroller to
17 the retailer, if the wholesaler, ~~[or]~~ distributor, or package store
18 local distributor is in possession of the number;

19 (3) the permit or license number assigned to the
20 retailer by the Texas Alcoholic Beverage Commission; and

21 (4) the monthly net sales made to the retailer by
22 outlet by the wholesaler, ~~[or]~~ distributor, or package store local
23 distributor, including the quantity, size, brand, and units of
24 beer, wine, and malt liquor or the quantity, size, and brand of
25 distilled spirits sold to the retailer.

26 (d) Except as provided by this subsection, the wholesaler,
27 ~~[or]~~ distributor, or package store local distributor shall file the

1 report with the comptroller electronically. The comptroller may
2 establish procedures for allowing an alternative method of filing
3 for a wholesaler, ~~[or]~~ distributor, or package store local
4 distributor who demonstrates to the comptroller an inability to
5 comply with the electronic reporting requirement. If the
6 comptroller determines that another technological method of filing
7 the report is more efficient than electronic filing, the
8 comptroller may establish procedures requiring its use by
9 wholesalers, ~~[and]~~ distributors, and package store local
10 distributors.

11 SECTION 5. Section 151.433, Tax Code, as amended by this
12 Act, applies only to a report due on or after the effective date of
13 this Act. A report due before the effective date of this Act is
14 governed by the law as it existed on the date the report was due, and
15 the former law is continued in effect for that purpose.

16 SECTION 6. This Act takes effect September 1, 2011.