

By: Nelson  
(Geren)

S.B. No. 799

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the definition of "first sale" for purposes of the taxes  
3 imposed on certain liquor.

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

5 SECTION 1. Section 201.02, Alcoholic Beverage Code, is  
6 amended to read as follows:

7 Sec. 201.02. "FIRST SALE" DEFINED. In this subchapter,  
8 "first sale":

9 (1) as applied to liquor imported into this state by  
10 the holder of a wholesaler's permit authorizing importation, means  
11 the first actual sale by the permittee to the holder of any other  
12 permit authorizing the retail sale of the beverage or to the holder  
13 of a local distributor's permit; and

14 (2) as applied to all other liquor, means the first  
15 sale, possession, distribution, or use in this state, except that  
16 the term does not include the first sale by the holder of a winery  
17 permit to another holder of a winery permit or the holder of a  
18 wholesaler's permit.

19 SECTION 2. This Act takes effect immediately if it receives  
20 a vote of two-thirds of all the members elected to each house, as  
21 provided by Section 39, Article III, Texas Constitution. If this  
22 Act does not receive the vote necessary for immediate effect, this  
23 Act takes effect September 1, 2011.