

1-1 By: Nelson S.B. No. 799
1-2 (In the Senate - Filed February 18, 2011; March 1, 2011,
1-3 read first time and referred to Committee on Business and Commerce;
1-4 March 9, 2011, reported favorably by the following vote: Yeas 9,
1-5 Nays 0; March 9, 2011, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the definition of "first sale" for purposes of the taxes
1-9 imposed on certain liquor.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 201.02, Alcoholic Beverage Code, is
1-12 amended to read as follows:

1-13 Sec. 201.02. "FIRST SALE" DEFINED. In this subchapter,
1-14 "first sale":

1-15 (1) as applied to liquor imported into this state by
1-16 the holder of a wholesaler's permit authorizing importation, means
1-17 the first actual sale by the permittee to the holder of any other
1-18 permit authorizing the retail sale of the beverage or to the holder
1-19 of a local distributor's permit; and

1-20 (2) as applied to all other liquor, means the first
1-21 sale, possession, distribution, or use in this state, except that
1-22 the term does not include the first sale by the holder of a winery
1-23 permit to another holder of a winery permit or the holder of a
1-24 wholesaler's permit.

1-25 SECTION 2. This Act takes effect immediately if it receives
1-26 a vote of two-thirds of all the members elected to each house, as
1-27 provided by Section 39, Article III, Texas Constitution. If this
1-28 Act does not receive the vote necessary for immediate effect, this
1-29 Act takes effect September 1, 2011.

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