

BILL ANALYSIS

H.B. 2460
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Licensing & Administrative Procedures
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Identification stamps are provided by the Texas Alcoholic Beverage Commission (TABC) to package store local distributors to be placed on bottles of distilled spirits sold to mixed beverage and private club permit holders. These stamps prove that the spirits were purchased through the proper legal channels. When a bottle is emptied by the bar or restaurant, the stamp is required to be immediately scratched or defaced. According to interested parties, TABC has discovered identification stamps that have been stolen from a local distributor or illegally sold to a retailer and used on bottles of distilled spirits purchased outside of the three-tier system. To those interested, this action is an attempt to cheat on mixed beverage gross receipts taxes but unfortunately, under current law, being in possession of these stamps is not illegal.

H.B. 2460 seeks to address this issue by prohibiting a mixed beverage or private club permittee from possessing identification tax stamps unless they are affixed to a bottle or container of distilled spirits.

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. 2460 amends the Alcoholic Beverage Code to prohibit a mixed beverage permittee and a private club registration permittee from possessing a stamp used to show payment of a tax unless the stamp is affixed to a bottle or container of liquor.

EFFECTIVE DATE

September 1, 2013.