

BILL ANALYSIS

S.B. 559
By: Duncan
Appropriations
Committee Report (Unamended)

BACKGROUND AND PURPOSE

The 82nd Legislature, 1st Called Session, 2011, passed legislation implementing one-time adjustments to the timing under which a variety of taxes were required to be remitted to the state. S.B. 559 seeks to repeal these adjustments in order to return to the regular tax remittance schedule.

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

S.B. 559 repeals the temporary provisions of the Alcoholic Beverage Code set to expire September 1, 2015, that require the August 2013 remittance of prepayments of certain alcoholic beverage taxes due in September 2013 by each applicable permittee or licensee and that authorize such permittees and licensees to take a credit in the amount of the additional payment against the next payment due.

S.B. 559 repeals the provision of the Government Code that requires the comptroller of public accounts to transfer an estimated amount from the state lottery account to the foundation school fund. The bill makes this repeal effective September 1, 2013, if the bill does not receive the vote necessary for immediate effect.

S.B. 559 repeals the following temporary provisions of the Tax Code set to expire September 1, 2015:

- provisions that require a taxpayer who pays sales and use tax to the comptroller by electronic funds transfer and does not prepay for a discount to remit an additional prepayment of 25 percent of the amount due in August 2013 and that provide an offsetting credit in September 2013
- provisions that require the August 2013 remittance of prepayments of certain gasoline and diesel fuel taxes, that authorize an offsetting credit, and that delay the allocation of motor fuel tax revenue that would occur in July 2013 and August 2013 to September 2013
- provisions that require the August 2013 remittance of prepayments of mixed beverage taxes due in September 2013 by each permittee liable for such taxes and that authorize such permittees to take a credit in the amount of the additional payment against the next payment due

S.B. 559 repeals the following provisions of the Alcoholic Beverage Code:

- Sections 34.04(c), (d), and (e)

- Sections 48.04(c), (d), and (e)
- Sections 201.07(b), (c), and (d)
- Sections 201.43(c), (d), and (e)
- Sections 203.03(c), (d), and (e)

S.B. 559 repeals Section 466.355(c), Government Code.

S.B. 559 repeals the following provisions of the Tax Code:

- Sections 151.401(c), (d), and (e)
- Section 151.402(b)
- Sections 162.113(a-1), (a-2), (a-3), and (a-4)
- Sections 162.214(a-1), (a-2), (a-3), and (a-4)
- Section 162.503(b)
- Section 162.504(b)
- Sections 183.023(c), (d), and (e)

EFFECTIVE DATE

Except as otherwise provided, on passage, or, if the bill does not receive the necessary vote, the bill has no effect.