

1-1 By: Springer, Fallon H.B. No. 1905
 1-2 (Senate Sponsor - Taylor of Galveston)
 1-3 (In the Senate - Received from the House May 11, 2015;
 1-4 May 12, 2015, read first time and referred to Committee on Finance;
 1-5 May 22, 2015, reported favorably by the following vote: Yeas 12,
 1-6 Nays 0; May 22, 2015, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15			X	
1-16	X			
1-17	X			
1-18			X	
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23			X	

1-24 A BILL TO BE ENTITLED
 1-25 AN ACT

1-26 relating to the repeal of certain alcoholic beverage taxes and the
 1-27 tax on controlled substances.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Section 34.04, Alcoholic Beverage Code, is
 1-30 amended to read as follows:

1-31 Sec. 34.04. EXEMPTION FROM TAXES. [~~(a) The taxes imposed by~~
 1-32 ~~this code shall be paid on all alcoholic beverages on a commercial~~
 1-33 ~~passenger aircraft departing from an airport in this state, in~~
 1-34 ~~accordance with rules and regulations prescribed by the commission.~~

1-35 [~~(b)~~] The preparation and service of alcoholic beverages by
 1-36 the holder of an airline beverage permit is exempt from a tax
 1-37 imposed by this code and from the tax imposed by Chapter 151, Tax
 1-38 Code [~~the Limited Sales, Excise and Use Tax Act~~]. [~~An airline~~
 1-39 ~~beverage service fee of five cents is imposed on each individual~~
 1-40 ~~serving of an alcoholic beverage served by the permittee inside the~~
 1-41 ~~state. The fee accrues at the time the container containing an~~
 1-42 ~~alcoholic beverage is delivered to the passenger. The permittee~~
 1-43 ~~may absorb the cost of the fee or may collect it from the passenger.~~
 1-44 ~~The permittee shall remit the fees to the commission each month~~
 1-45 ~~under a reporting system prescribed by the commission.]~~

1-46 SECTION 2. Section 48.04, Alcoholic Beverage Code, is
 1-47 amended to read as follows:

1-48 Sec. 48.04. EXEMPTION FROM TAXES. [~~(a) The taxes imposed by~~
 1-49 ~~this code shall be paid on all alcoholic beverages on a commercial~~
 1-50 ~~passenger train departing from a depot in this state in accordance~~
 1-51 ~~with the rules prescribed by the commission.~~

1-52 [~~(b)~~] The preparation and service of alcoholic beverages by
 1-53 the holder of a passenger train beverage permit is exempt from a tax
 1-54 imposed by this chapter and from the tax imposed by Chapter 151, Tax
 1-55 Code [~~the Limited Sales, Excise, and Use Tax Act (Section 151.001 et~~
 1-56 ~~seq., Tax Code)]. [~~A passenger train service fee of five cents is~~
 1-57 ~~imposed on each individual serving of an alcoholic beverage served~~
 1-58 ~~by the permittee inside the state. The fee accrues at the time the~~
 1-59 ~~container containing an alcoholic beverage is delivered to the~~
 1-60 ~~passenger. The permittee shall remit the fees to the commission~~
 1-61 ~~each month under a reporting system prescribed by the commission.]~~~~

2-1 SECTION 3. The following are repealed:
2-2 (1) Section 411.109(c), Government Code;
2-3 (2) Section 111.021(j), Tax Code; and
2-4 (3) Chapter 159, Tax Code.

2-5 SECTION 4. The change in law made by this Act does not
2-6 affect tax liability accruing before the effective date of this
2-7 Act. That liability continues in effect as if this Act had not been
2-8 enacted, and the former law is continued in effect for the
2-9 collection of taxes due and for civil and criminal enforcement of
2-10 the liability for those taxes.

2-11 SECTION 5. This Act takes effect September 1, 2015.

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