BILL ANALYSIS

BACKGROUND AND PURPOSE

It has been observed that the implementation of drug courts in some counties has not only benefited offenders through judicially led intervention programs but has helped reduce recidivism through immediate treatment. However, reports indicate that many counties throughout the state are without drug courts, which is attributed to a lack of available resources at the county level. C.S.H.B. 1243 seeks to bolster drug court programs in Texas by providing for the allocation of certain revenue from mixed beverage gross receipts and sales taxes to the drug court account in the general revenue fund.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

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

C.S.H.B. 1243 amends the Tax Code to require the comptroller of public accounts to deposit to the credit of the drug court account in the general revenue fund one percent of the taxes received under the mixed beverage gross receipts tax and the mixed beverage sales tax.

EFFECTIVE DATE

September 1, 2019.

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.B. 1243 may differ from the original in minor or nonsubstantive ways, the following summarizes the substantial differences between the introduced and committee substitute versions of the bill.

The substitute decreases the deposited amount from 10.7143 percent to one percent and does not include a provision restricting that amount to taxes received from certain permittees outside an incorporated municipality.