

By: Thompson of Harris

H.B. No. 914

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the regulation of bingo games.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

4 SECTION 1. Section 2001.002(18), Occupations Code, is
5 amended to read as follows:

6 (18) "Net proceeds" means:

7 (A) in relation to the gross receipts from one or
8 more bingo occasions, the amount remaining after deducting the
9 reasonable sums necessarily and actually expended for expenses
10 under Section 2001.458 and the prize tax [~~fee on prizes~~] under
11 Section 2001.502; and

12 (B) in relation to the gross rent or other
13 consideration received by a licensed authorized organization for
14 the use of its premises, fixtures, or equipment by another license
15 holder, the amount remaining after deducting the reasonable sums
16 necessarily and actually expended for any janitorial services and
17 utility supplies directly attributable to the use of the premises,
18 fixtures, or equipment.

19 SECTION 2. Section 2001.003, Occupations Code, is amended
20 to read as follows:

21 Sec. 2001.003. REGULATORY FUNDING FROM LICENSE FEES AND
22 BINGO PRIZE TAXES [~~FEES~~]. It is the intent of the legislature that
23 the funding necessary for the administration of this chapter by the
24 commission be collected by the commission from commercial lessor,

1 manufacturer, and distributor license fees and money paid to the
2 commission by bingo players as [~~bingo~~] prize taxes [~~fees~~].

3 SECTION 3. Section 2001.060(b), Occupations Code, is
4 amended to read as follows:

5 (b) For purposes of Subsection (a), "adjusted gross
6 receipts" means the amount remaining after deducting prizes paid,
7 excluding prize taxes [~~fees~~] collected from bingo players.

8 SECTION 4. Section 2001.103(d), Occupations Code, is
9 amended to read as follows:

10 (d) An organization operating under a temporary license is
11 subject to:

12 (1) the fees and any prize taxes authorized or imposed
13 by this chapter; and

14 (2) the other provisions of this chapter to the extent
15 they can be made applicable.

16 SECTION 5. Sections 2001.305(b) and (c), Occupations Code,
17 are amended to read as follows:

18 (b) Immediately after issuing [~~receiving~~] a license, the
19 commission [~~a license holder~~] shall send a copy of the license to
20 the appropriate governing body. The governing body shall file the
21 copy of the license in a central file containing licenses issued
22 under this chapter.

23 (c) Not later than the 10th day after the date a license is
24 issued, the commission [~~license holder~~] shall give written notice
25 of the issuance of the license to:

26 (1) the police department of the municipality in which
27 bingo will be conducted, if bingo is to be conducted in a

1 municipality; or

2 (2) the sheriff of the county in which bingo will be
3 conducted, if bingo is to be conducted outside a municipality.

4 SECTION 6. The heading to Section 2001.312, Occupations
5 Code, is amended to read as follows:

6 Sec. 2001.312. FAILURE TO FILE [~~FEF~~] REPORTS AND REQUESTED
7 INFORMATION.

8 SECTION 7. Section 2001.313(h), Occupations Code, is
9 amended to read as follows:

10 (h) A licensed authorized organization may employ an
11 individual who is not on the registry established by this section as
12 an operator, manager, cashier, usher, caller, or salesperson on a
13 provisional basis if the individual is awaiting the results of a
14 background check by the commission:

15 (1) for a period not to exceed 30 [~~14~~] days if the
16 individual is a resident of this state; or

17 (2) for a period to be established by commission rule
18 if the individual is not a resident of this state.

19 SECTION 8. Section 2001.355(b), Occupations Code, is
20 amended to read as follows:

21 (b) Before temporarily suspending a license, the director
22 of bingo operations must follow any prehearing rules adopted by the
23 commission to determine if the license holder's continued operation
24 may constitute:

25 (1) an immediate threat to the health, safety, morals,
26 or welfare of the public; or

27 (2) a financial loss to this state, which includes a

1 license holder's failure to remit prize tax [~~fee~~] payments under
2 Section 2001.502 to the commission as required by that section.

3 SECTION 9. Section 2001.419, Occupations Code, is amended
4 by amending Subsections (c), (d), and (e) and adding Subsections
5 (c-1) and (f) to read as follows:

6 (c) Except as provided by Subsection (c-1), no [~~no~~] more
7 than two bingo occasions may be conducted at the same premises
8 during one day except that a third bingo occasion may be conducted
9 under a temporary license held by a licensed authorized
10 organization at that premises.

11 (c-1) In addition to the bingo occasions authorized to be
12 conducted at the same premises during one day under Subsection (c),
13 on not more than three days of a calendar week, one or two
14 additional bingo occasions may be held at the same premises at which
15 bingo occasions are conducted under that subsection under the
16 annual license of one or more licensed authorized organizations.

17 (d) If more than one bingo occasion is conducted at the same
18 premises on the same day:

- 19 (1) the bingo occasions must be announced separately;
20 (2) the licensed times may not overlap; and
21 (3) notwithstanding Subsection (e), bingo cards may be
22 sold during a bingo occasion for play during a subsequent bingo
23 occasion that is scheduled to begin at the same premises in not more
24 than eight hours after the sale of cards for the subsequent occasion
25 begins.

26 (e) Bingo cards, pull-tab bingo tickets, and the use of
27 card-minding devices [~~paper~~] for a bingo occasion may be sold at the

1 licensed premises at any time beginning one hour before the bingo
2 occasion and ending at the conclusion of the bingo occasion
3 [~~begins~~].

4 (f) If pull-tab bingo tickets are sold by one licensed
5 authorized organization that conducts consecutive bingo occasions
6 during one day, the organization may account for and report all of
7 the pull-tab bingo ticket sales for the occasions as sales for the
8 final occasion.

9 SECTION 10. Section 2001.437(a), Occupations Code, is
10 amended to read as follows:

11 (a) If the unit accounting agreement of a unit states that a
12 unit manager is responsible for compliance with commission rules
13 and this chapter, the unit manager is responsible for:

14 (1) the filing of one quarterly report for the unit on
15 a form prescribed by the commission; and

16 (2) the payment of fees and any taxes and the
17 maintenance of the bingo inventory and financial records of the
18 unit.

19 SECTION 11. Section 2001.451, Occupations Code, is amended
20 by amending Subsections (b), (g), and (i) and adding Subsection
21 (g-1) to read as follows:

22 (b) Except as provided by Section 2001.502(a), a [A]
23 licensed authorized organization shall deposit in the bingo account
24 all funds derived from the conduct of bingo, less the amount awarded
25 as cash prizes under Sections 2001.420(a) and (b). Except as
26 provided by Subsection (b-1), a deposit must be made not later than
27 the third [~~second~~] business day after the day of the bingo occasion

1 on which the receipts were obtained.

2 (g) Except as provided by Subsection (g-1), the [The] bingo
3 operations of a licensed authorized organization must[+]

4 [~~(1) result in net proceeds over the organization's~~
5 ~~license period; or~~

6 [~~(2) if the organization has a two-year license,~~
7 result in net proceeds for the organization's bingo operations over
8 each 24-month [~~12-month~~] period beginning on the first [~~that ends~~
9 ~~on an~~] anniversary of the date the initial [~~two-year~~] license was
10 issued to the organization.

11 (g-1) The bingo operations of a unit as defined by Section
12 2001.431 must result in net proceeds for the unit's bingo
13 operations over each 24-month period beginning on the first
14 anniversary of the date the unit is formed.

15 (i) Prize taxes [~~fees~~] held in escrow for remittance to the
16 commission are not included in the calculation of operating capital
17 under Subsection (h).

18 SECTION 12. The heading to Subchapter K, Chapter 2001,
19 Occupations Code, is amended to read as follows:

20 SUBCHAPTER K. PRIZE TAX [~~FEES~~]

21 SECTION 13. Section 2001.502, Occupations Code, is amended
22 to read as follows:

23 Sec. 2001.502. PRIZE TAX [~~FEES~~]. (a) A licensed authorized
24 organization or unit as defined by Section 2001.431 shall[+]

25 [~~(1)~~] collect from a person who wins a cash bingo prize
26 of more than \$5 a tax [~~fee~~] in the amount of five percent of the
27 amount [~~or value~~] of the prize. Each quarter, the licensed

1 authorized organization or unit shall remit 50 percent of the
2 amount collected as the prize tax to the commission and:

3 (1) if a county or municipality in which the bingo game
4 is conducted voted before November 1, 2019, to impose the prize tax,
5 50[~~7~~ and

6 ~~[(2) remit to the commission a fee in the amount of~~
7 ~~five] percent of the amount collected as the prize tax to:~~

8 (A) the county in which the bingo game is
9 conducted, if the county voted to impose the tax by that date and
10 the location at which bingo is conducted is not within the
11 boundaries of a municipality;

12 (B) the municipality in which the bingo game is
13 conducted, if the municipality voted to impose the tax by that date
14 and the county in which the bingo game is conducted did not vote to
15 impose the tax by that date; or

16 (C) in equal shares, the county and the
17 municipality in which the bingo game is conducted, if the county and
18 municipality each voted to impose the tax before that date; or

19 (2) if a county or municipality is not entitled to a
20 percentage of the amount of taxes collected under Subdivision (1),
21 deposit 50 percent of the amount collected as the prize tax in the
22 general charitable fund of the organization or unit to be used for
23 the charitable purposes of the organization or organizations [~~or~~
24 value of all bingo prizes of more than \$5 awarded].

25 (b) The governing body of a county or municipality that
26 voted to impose a prize tax under Subsection (a) may at any time
27 vote to discontinue the imposition of the tax. If a county or

1 municipality votes after November 1, 2019, to discontinue the tax,
2 the taxes shall be collected by the licensed authorized
3 organization or unit as defined by Section 2001.431 and deposited
4 as provided by Subsection (a)(2).

5 (c) A licensed authorized organization or unit as defined by
6 Section 2001.431 that receives notice from the commission under
7 Subchapter K-1 of the termination of an entitlement of this state
8 and any county or municipality to a share of a prize tax shall
9 continue to collect the prize tax. A prize tax collected under this
10 subsection shall be deposited into the general fund of the licensed
11 authorized organization or unit to be used for the charitable
12 purposes of the organization or organizations.

13 (d) A tax collected under Subsection (a) does not apply to:

14 (1) a merchandise prize awarded as a prize for winning
15 a bingo game, including a bingo card, a pull-tab bingo ticket, a
16 bingo dauber, or other bingo merchandise; or

17 (2) the use of a card-minding device awarded as a prize
18 for winning a bingo game.

19 SECTION 14. Section 2001.504, Occupations Code, is amended
20 to read as follows:

21 Sec. 2001.504. PAYMENT AND REPORTING OF PRIZE TAX ~~[FEE]~~.

22 (a) A prize tax ~~[fee on prizes]~~ authorized or imposed under this
23 subchapter is due and is payable by the license holder or a person
24 conducting bingo without a license to the commission and county or
25 municipality, as applicable, quarterly on or before the 25th day of
26 the month succeeding each calendar quarter.

27 (b) The prize tax report ~~[of the fee on prizes]~~ must be filed

1 under oath on forms prescribed by the commission.

2 (c) The commission shall adopt rules for the payment of the
3 prize tax [~~fee on prizes~~].

4 (d) A license holder required to file a prize tax report [~~of~~
5 ~~the fee on prizes~~] shall deliver the quarterly report with the net
6 amount of the fee due to the commission.

7 SECTION 15. The heading to Section 2001.507, Occupations
8 Code, is amended to read as follows:

9 Sec. 2001.507. COLLECTION AND DEPOSIT [~~DISBURSEMENT~~] OF
10 PRIZE TAX [~~FEES~~].

11 SECTION 16. Section 2001.507(a), Occupations Code, is
12 amended to read as follows:

13 (a) The commission shall deposit the revenue collected from
14 the prize tax [~~fee on prizes~~] imposed by Section 2001.502 to the
15 credit of [~~a special account in~~] the general revenue fund.

16 SECTION 17. Section 2001.508, Occupations Code, is amended
17 to read as follows:

18 Sec. 2001.508. PENALTIES FOR FAILURE TO PAY OR REPORT PRIZE
19 TAX. (a) If a person fails to file a report of the prize tax [~~fee on~~
20 ~~prizes~~] as required by this chapter or fails to pay to the
21 commission the prize tax [~~fee on prizes~~] imposed under this chapter
22 when the report or payment is due, the person forfeits five percent
23 of the amount due as a penalty, and after the first 30 days, the
24 person forfeits an additional five percent.

25 (b) A delinquent payment of the prize tax [~~fee on prizes~~]
26 accrues interest at the rate provided by Section 111.060, Tax Code,
27 beginning on the 60th day after the due date.

1 SECTION 18. Section 2001.509, Occupations Code, is amended
2 to read as follows:

3 Sec. 2001.509. RECOMPUTATION OF PRIZE TAX [~~FEES~~]. If the
4 commission is not satisfied with a report of the prize tax [~~fee on~~
5 ~~prizes~~] or the amount of the prize tax [~~fee on prizes~~] required to
6 be remitted under this chapter to the state by a person, the
7 commission may compute and determine the amount required to be paid
8 on the basis of:

9 (1) the facts contained in the report of the prize tax
10 [~~fee on prizes~~] or report of receipts and expenses; or

11 (2) any information possessed by the commission or
12 that may come into the possession of the commission, without regard
13 to the period covered by the information.

14 SECTION 19. Sections 2001.510(a) and (c), Occupations Code,
15 are amended to read as follows:

16 (a) If a license holder fails to make a required report of
17 the prize tax [~~fee on prizes~~], or if a person conducts bingo without
18 a license, the commission shall make an estimate of the prizes
19 awarded at a bingo occasion. The commission shall make the estimate
20 for the period in respect to which the license holder or other
21 person failed to make a report.

22 (c) On the basis of the commission's estimate, the
23 commission shall compute and determine the amount of the prize tax
24 [~~fee on prizes~~] required to be paid to the state and shall add to
25 that amount a penalty of 10 percent of the amount.

26 SECTION 20. Sections 2001.511(a) and (c), Occupations Code,
27 are amended to read as follows:

1 (a) If the commission believes that the collection of the
2 prize tax [~~fee on prizes~~], an amount of the prize tax [~~fee on~~
3 ~~prizes~~] required to be remitted to the state, or the amount of a
4 determination will be jeopardized by delay, the commission shall
5 make a determination of the prize tax [~~fee on prizes~~] or amount of
6 the prize tax [~~fee~~] required to be collected, noting the finding of
7 jeopardy on the determination. The determined amount is due and
8 payable immediately.

9 (c) A delinquency penalty of 10 percent of the prize tax
10 [~~fee on prizes~~] or amount of the prize tax [~~fee on prizes~~] and
11 interest at the rate of 10 percent a year attaches to the amount of
12 the prize tax [~~fee on prizes~~] or the amount of the prize tax [~~fee on~~
13 ~~prizes~~] required to be collected.

14 SECTION 21. Section [2001.512](#), Occupations Code, is amended
15 to read as follows:

16 Sec. 2001.512. APPLICATION OF TAX LAWS. (a) Subtitle B,
17 Title 2, Tax Code, applies to the administration, collection, and
18 enforcement of the prize tax [~~fee on prizes~~] imposed under Section
19 [2001.502](#) except as modified by this chapter.

20 (b) In applying the provisions of Subtitle B, Title 2, Tax
21 Code, to the prize tax [~~fee on prizes~~] imposed under Section
22 [2001.502](#) only, the prize tax [~~fee on prizes~~] is [~~treated as if it~~
23 ~~were~~] a tax and the powers and duties assigned to the comptroller
24 under that subtitle are assigned to the commission.

25 SECTION 22. Section [2001.513](#)(a), Occupations Code, is
26 amended to read as follows:

27 (a) At any time within three years after a person is

1 delinquent in the payment of an amount of the prize tax [~~fee on~~
2 ~~prizes~~], the commission may collect the amount under this section.

3 SECTION 23. Sections 2001.514(a), (c), and (d), Occupations
4 Code, are amended to read as follows:

5 (a) To secure payment of the prize tax [~~fee on prizes~~]
6 imposed under this subchapter, each license holder shall furnish to
7 the commission:

8 (1) a cash bond;

9 (2) a bond from a surety company chartered or
10 authorized to do business in this state;

11 (3) certificates of deposit;

12 (4) certificates of savings;

13 (5) United States treasury bonds;

14 (6) subject to the approval of the commission, an
15 assignment of negotiable stocks or bonds; or

16 (7) other security as the commission considers
17 sufficient.

18 (c) On a license holder's failure to pay the prize tax [~~fee~~
19 ~~on prizes~~] imposed under this subchapter, the commission may notify
20 the license holder and any surety of the delinquency by jeopardy or
21 deficiency determination. If payment is not made when due, the
22 commission may forfeit all or part of the bond or security.

23 (d) If the license holder ceases to conduct bingo and
24 relinquishes the license holder's license, the commission shall
25 authorize the release of all bonds and other security on a
26 determination that no amounts of the prize tax [~~fee on prizes~~]
27 remain due and payable under this subchapter.

1 SECTION 24. Section 2001.515, Occupations Code, is amended
2 to read as follows:

3 Sec. 2001.515. COMMISSION'S DUTIES. The commission shall
4 perform all functions incident to the administration, collection,
5 enforcement, and operation of the prize tax [~~fee on prizes~~] imposed
6 under this subchapter.

7 SECTION 25. Chapter 2001, Occupations Code, is amended by
8 adding Subchapter K-1 to read as follows:

9 SUBCHAPTER K-1. TERMINATION OF ENTITLEMENT TO PRIZE TAX SHARE

10 Sec. 2001.521. COMMISSION DETERMINATION; TERMINATION. (a)
11 At the request of any person or on its own motion, the commission
12 may determine for a county in which a licensed authorized
13 organization conducts bingo that:

14 (1) a place of business in the county offers patrons of
15 the business the opportunity to engage in gambling in violation of
16 Chapter 47, Penal Code; and

17 (2) the conduct described by Subdivision (1) is
18 detrimental to the conduct of bingo by one or more licensed
19 authorized organizations in the county.

20 (b) Subject to Subsection (c), on a determination described
21 by Subsection (a), the entitlement of this state, a county, or a
22 municipality to a share of a prize tax collected under Section
23 2001.502 terminates.

24 (c) Subject to this subchapter, the termination described
25 by Subsection (b) is effective on the 30th day after the date the
26 commission issues a determination under Subsection (a).

27 Sec. 2001.522. NOTICE BY COMMISSION. The commission shall

1 provide notice of a determination and termination under Section
2 2001.521, including the effective date of the termination, to:

- 3 (1) the comptroller;
4 (2) the county;
5 (3) each licensed authorized organization and unit as
6 defined by Section 2001.431 that conducts bingo in the county; and
7 (4) each municipality in the county that is entitled
8 to a local share of a prize tax.

9 Sec. 2001.523. CHALLENGE BY COUNTY OR MUNICIPALITY. (a) A
10 county or municipality entitled to notice under Section 2001.522
11 may challenge a determination under Section 2001.521 by submitting
12 to the commission evidence that:

- 13 (1) the conduct described by Section 2001.521(a)(1) is
14 not occurring in the county; or
15 (2) the conduct described by Section 2001.521(a)(1) is
16 not detrimental to the conduct of bingo by one or more licensed
17 authorized organizations.

18 (b) A county or municipality must submit the evidence to the
19 commission not later than the 30th day after the date the county or
20 municipality receives notice under Section 2001.522.

21 Sec. 2001.524. COMMISSION RESPONSE TO CHALLENGE BY COUNTY
22 OR MUNICIPALITY. (a) Not later than the 30th day after the date the
23 commission receives evidence submitted under Section 2001.523, the
24 commission shall affirm or reverse the determination under Section
25 2001.521.

26 (b) If the commission reverses the determination under
27 Section 2001.521, the commission shall provide notice to an entity

1 entitled to notice under Section 2001.522 that:

2 (1) the determination is reversed; and

3 (2) the entitlement of this state and any county or
4 municipality to a share of a prize tax is not terminated as
5 described by Section 2001.521(b).

6 (c) If the determination under Section 2001.521 is
7 affirmed, the commission shall provide notice to any county or
8 municipality that submitted evidence under Section 2001.523 that:

9 (1) the determination is affirmed; and

10 (2) the county or municipality may request a hearing
11 on the matter before the State Office of Administrative Hearings.

12 Sec. 2001.525. HEARING. (a) A county or municipality that
13 receives notice under Section 2001.524(c) may request an
14 administrative hearing. A request for a hearing under this section
15 must be received by the commission not later than the 30th day after
16 the date the county or municipality receives notice under Section
17 2001.524(c).

18 (b) The hearings examiner shall make findings of fact and
19 conclusions of law and promptly issue to the commission a proposal
20 for decision as to the affirmation or reversal of a determination
21 under Section 2001.521.

22 (c) A hearing under this section must be conducted by the
23 State Office of Administrative Hearings and is subject to Section
24 2001.058(e), Government Code.

25 Sec. 2001.526. FINAL DECISION BY COMMISSION. (a) Based on
26 the findings of fact and conclusions of law and the recommendations
27 of the hearings examiner, the commission by order may:

1 (1) reverse the determination under Section 2001.521;

2 or

3 (2) affirm the determination under Section 2001.521.

4 (b) If the commission reverses the determination under
5 Section 2001.521, the commission shall provide notice to an entity
6 entitled to notice under Section 2001.522 that:

7 (1) the determination is reversed; and

8 (2) the entitlement of this state and any county or
9 municipality to a share of a prize tax is not terminated as
10 described by Section 2001.521(b).

11 (c) If the commission affirms the determination under
12 Section 2001.521, the commission shall provide notice to an entity
13 entitled to notice under Section 2001.522 that:

14 (1) the determination is affirmed; and

15 (2) the entitlement of this state and any county or
16 municipality to a share of a prize tax is terminated as described by
17 Section 2001.521(b) effective:

18 (A) on the 30th day after the date of the notice
19 under this subsection; or

20 (B) on a later date set by the commission.

21 Sec. 2001.527. RULES; DELEGATION OF DETERMINATION
22 AUTHORITY. (a) The commission shall adopt the rules necessary to
23 implement this subchapter.

24 (b) The commission by rule may delegate to the director of
25 bingo operations the authority to make a determination under
26 Section 2001.521(a).

27 SECTION 26. Section [404.073](#)(c), Government Code, is amended

1 to read as follows:

2 (c) Interest that has been and that will be accrued or
3 earned from deposits made under a law to which this subsection
4 applies is state funds not subject to allocation or distribution to
5 taxing units, cities, or transportation authorities under that law.
6 This subsection applies to:

- 7 (1) Section 205.02, Alcoholic Beverage Code;
- 8 (2) [~~Section 2001.507, Occupations Code;~~
- 9 [~~(3)~~] Section 403.105(d) of this code;
- 10 (3) [~~(4)~~] Sections 321.501 and 321.504, Tax Code;
- 11 (4) [~~(5)~~] Sections 322.301 and 322.304, Tax Code; and
- 12 (5) [~~(6)~~] Sections 323.501 and 323.504, Tax Code.

13 SECTION 27. Section 112.058(f), Tax Code, is amended to
14 read as follows:

15 (f) All protest payments of taxes, including prize taxes,
16 [~~or of fees on prizes~~] imposed by and collected for the state under
17 Chapter 2001, Occupations Code, that become due on or after
18 September 1, 1993, are governed by Subchapter J, Chapter 403,
19 Government Code.

20 SECTION 28. The following sections of the Occupations Code
21 are repealed:

- 22 (1) Section 2001.103(a-1);
- 23 (2) Section 2001.104;
- 24 (3) Section 2001.313(b-3);
- 25 (4) Section 2001.437(i);
- 26 (5) Section 2001.503; and
- 27 (6) Sections 2001.507(b), (c), (d), (e), (f), (g),

1 (h), and (i).

2 SECTION 29. (a) A county or municipality that was entitled
3 to receive a portion of a bingo prize fee before the effective date
4 of this Act may only continue to receive a portion of the prize tax
5 collected under Section 2001.502, Occupations Code, as amended by
6 this Act, after the effective date of this Act if the governing body
7 of the county or municipality:

8 (1) by majority vote of the members of the governing
9 body approves the continued receipt of funds under that section and
10 notifies the Texas Lottery Commission of that decision not later
11 than November 1, 2021; and

12 (2) notifies each licensed authorized organization
13 within the county's or municipality's jurisdiction, as applicable,
14 of the continued imposition of the tax.

15 (b) Not later than October 1, 2021, the Texas Lottery
16 Commission shall notify the governing body of a county or
17 municipality that was entitled to receive a portion of the prize fee
18 collected under Section 2001.502, Occupations Code, as that section
19 existed immediately before the effective date of this Act, of the
20 requirements for continued receipt of the prize tax under that
21 section as provided in Subsection (a) of this section.

22 SECTION 30. Section 2001.305, Occupations Code, as amended
23 by this Act, applies only to an authorized organization license or a
24 commercial lessor license that is issued under Chapter 2001,
25 Occupations Code, on or after the effective date of this Act. An
26 authorized organization license or a commercial lessor license
27 issued before the effective date of this Act is governed by the law

1 as it existed immediately before the effective date of this Act, and
2 that law is continued in effect for that purpose.

3 SECTION 31. The changes in law made by Subchapter K-1,
4 Chapter 2001, Occupations Code, as added by this Act, apply only to
5 a tax on a bingo prize that is awarded on or after the effective date
6 of this Act. A tax on a bingo prize that is awarded before the
7 effective date of this Act is governed by the law in effect on the
8 date the prize is awarded, and the former law is continued in effect
9 for that purpose.

10 SECTION 32. (a) Except as otherwise provided by Subsection
11 (b) of this section, this Act takes effect September 1, 2019.

12 (b) Section 2001.502(c) and Subchapter K-1, Chapter 2001,
13 Occupations Code, as added by this Act, take effect September 1,
14 2020.