

By: West

S.B. No. 2211

A BILL TO BE ENTITLED

AN ACT

relating to the administration of the mixed beverage sales tax.

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

SECTION 1. Subchapter B-1, Chapter 183, Tax Code, is amended by adding Sections 183.0421 and 183.0422 to read as follows:

Sec. 183.0421. TAX RETURN DUE DATE. (a) A permittee shall file a tax return with the comptroller not later than the 20th day of each month.

(b) The return under this section must be in a form prescribed by the comptroller and must include a statement of the total sales and total taxable sales during the preceding month and any other information required by the comptroller.

(c) A tax due for a business day that falls in two different months is allocated to the month in which the business day begins.

Sec. 183.0422. PAYMENT. The tax due for the preceding month must accompany the return and must be payable to the state.

SECTION 2. Section 183.043, Tax Code, is amended by amending Subsection (b) and adding Subsection (e) to read as follows:

(b) Sections 151.027(a), 151.423, and 151.424 do not apply to the tax imposed by this subchapter.

(e) To the extent of a conflict between a provision of this subchapter and a provision of Subchapter I, Chapter 151, the

1 provision of this subchapter prevails.

2 SECTION 3. This Act takes effect September 1, 2019.