

BILL ANALYSIS

Senate Research Center
77r9667 DAK-F

H.B. 2413
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Business & Commerce
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Engrossed

DIGEST AND PURPOSE

Under current Texas law, a retailer who pays a tax for cigarettes or tobacco products is required to securely attach a stamp to each individual package of cigarettes to show payment of the tax and the comptroller of public accounts is required to inspect and audit vendors to ensure that the taxes are being collected. H.B. 2413 limits the areas that cigarettes, cigars, and tobacco products may be stored for the purpose of inspection and audits.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 154.001, Tax Code, to define “commercial business location.”

SECTION 2. Amends Chapter 154A, Tax Code, by adding Section 154.002, as follows:

Sec. 154.002. STORAGE. Provides that the commercial business location where cigarettes are stored or kept cannot be a residence or a unit in a public storage facility.

SECTION 3. Amends Section 154.209(b), Tax Code, to require the permit holder, if a permit holder's place of business is a vehicle or vending machine, to designate in the application for a permit a permanent place of business to keep the records.

SECTION 4. Amends Section 155.001, Tax Code, to define “commercial business location.”

SECTION 5. Amends Chapter 155A, Tax Code, by adding Section 155.002, as follows:

Sec. 155.002. STORAGE. Provides that the commercial business location where tobacco products are stored or kept cannot be a residence or a unit in a public storage facility.

SECTION 6. Amends Section 155.110(b), Tax Code, to make a conforming change.

SECTION 7. Effective date: September 1, 2001.