

BILL ANALYSIS

Senate Research Center
83R10289 CJC-F

H.B. 2460
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Identification stamps are provided by the Texas Alcoholic Beverage Commission (TABC) to package store local distributors to be placed on bottles of distilled spirits sold to mixed beverage and private club permit holders. These stamps prove that the spirits were purchased through the proper legal channels. When a bottle is emptied by the bar or restaurant, the stamp is required to be immediately scratched or defaced. According to interested parties, TABC has discovered identification stamps that have been stolen from a local distributor or illegally sold to a retailer and used on bottle of distilled spirits purchased outside of the three-tier system. To those interested, this action is an attempt to cheat on mixed beverage gross receipts taxes but unfortunately, under current law, being in possession of these stamps is not illegal.

H.B. 2460 seeks to address this issue by prohibiting a mixed beverage or private club permittee from possessing identification tax stamps unless they are affixed to a bottle or container of distilled spirits.

H.B. 2460 amends current law relating to the possession of stamps indicating the payment of taxes by certain permittees.

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 Chapter 28, Alcoholic Beverage Code, by adding Section 28.151, as follows:

Sec. 28.151. POSSESSION OF CERTAIN STAMPS. Prohibits a mixed beverage permittee from possessing a stamp used to show payment of a tax unless the stamp is affixed to a bottle or container of liquor.

SECTION 2. Amends Chapter 32, Alcoholic Beverage Code, by adding Section 32.201, as follows:

Sec. 32.201. POSSESSION OF CERTAIN STAMPS. Prohibits a private club registration permittee from possessing a stamp used to show payment of a tax unless the stamp is affixed to a bottle or container of liquor.

SECTION 3. Effective date: September 1, 2013.