

## **BILL ANALYSIS**

H.B. 1905  
By: Springer  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties have expressed concern that the taxes imposed on controlled substances and those imposed on alcoholic beverages served on commercial passenger aircraft and trains are archaic and have high administrative costs that pose an unnecessary burden on both the state and private business owners. These parties assert that the burden associated with the collection of taxes on a very limited number of businesses ultimately hurts the taxpayer and inhibits economic growth. H.B. 1905 seeks to reduce administrative burdens on business owners and to provide tax relief to Texans.

### **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**

H.B. 1905 amends the Alcoholic Beverage Code to exempt the preparation and service of alcoholic beverages by a holder of an airline beverage permit and by a holder of a passenger train beverage permit from statutory provisions imposing certain taxes.

H.B. 1905 repeals the controlled substances tax imposed under the Tax Code and statutory provisions relating to the enforcement and collection of that tax.

H.B. 1905 repeals the following provisions:

- Section 411.109(c), Government Code
- Section 111.021(j), Tax Code
- Chapter 159, Tax Code

### **EFFECTIVE DATE**

September 1, 2015.