

By: Springer

H.B. No. 1905

A BILL TO BE ENTITLED

AN ACT

relating to the repeal of certain alcoholic beverage taxes and the tax on controlled substances.

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

SECTION 1. Section 34.04, Alcoholic Beverage Code, is amended to read as follows:

Sec. 34.04. EXEMPTION FROM TAXES. ~~[(a) The taxes imposed by this code shall be paid on all alcoholic beverages on a commercial passenger aircraft departing from an airport in this state, in accordance with rules and regulations prescribed by the commission.~~

~~[(b)] The preparation and service of alcoholic beverages by the holder of an airline beverage permit is exempt from a tax imposed by this code and from the tax imposed by Chapter 151, Tax Code [the Limited Sales, Excise and Use Tax Act]. [An airline beverage service fee of five cents is imposed on each individual serving of an alcoholic beverage served by the permittee inside the state. The fee accrues at the time the container containing an alcoholic beverage is delivered to the passenger. The permittee may absorb the cost of the fee or may collect it from the passenger. The permittee shall remit the fees to the commission each month under a reporting system prescribed by the commission.]~~

SECTION 2. Section 48.04, Alcoholic Beverage Code, is amended to read as follows:

Sec. 48.04. EXEMPTION FROM TAXES. ~~[(a) The taxes imposed by~~

1 ~~this code shall be paid on all alcoholic beverages on a commercial~~
2 ~~passenger train departing from a depot in this state in accordance~~
3 ~~with the rules prescribed by the commission.~~

4 ~~[(b)]~~ The preparation and service of alcoholic beverages by
5 the holder of a passenger train beverage permit is exempt from a tax
6 imposed by this chapter and from the tax imposed by Chapter 151, Tax
7 Code ~~[the Limited Sales, Excise, and Use Tax Act (Section 151.001 et~~
8 ~~seq., Tax Code)]~~. ~~[A passenger train service fee of five cents is~~
9 ~~imposed on each individual serving of an alcoholic beverage served~~
10 ~~by the permittee inside the state. The fee accrues at the time the~~
11 ~~container containing an alcoholic beverage is delivered to the~~
12 ~~passenger. The permittee shall remit the fees to the commission~~
13 ~~each month under a reporting system prescribed by the commission.]~~

14 SECTION 3. The following are repealed:

- 15 (1) Section 411.109(c), Government Code;
16 (2) Section 111.021(j), Tax Code; and
17 (3) Chapter 159, Tax Code.

18 SECTION 4. The change in law made by this Act does not
19 affect tax liability accruing before the effective date of this
20 Act. That liability continues in effect as if this Act had not been
21 enacted, and the former law is continued in effect for the
22 collection of taxes due and for civil and criminal enforcement of
23 the liability for those taxes.

24 SECTION 5. This Act takes effect September 1, 2015.