

1-1 By: Burrows (Senate Sponsor - West) H.B. No. 3006
 1-2 (In the Senate - Received from the House April 30, 2019;
 1-3 May 1, 2019, read first time and referred to Committee on Business
 1-4 & Commerce; May 20, 2019, reported favorably by the following vote:
 1-5 Yeas 9, Nays 0; May 20, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			

1-17 A BILL TO BE ENTITLED
 1-18 AN ACT

1-19 relating to the administration of the mixed beverage sales tax.
 1-20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
 1-21 SECTION 1. Subchapter B-1, Chapter 183, Tax Code, is
 1-22 amended by adding Sections 183.0421 and 183.0422 to read as
 1-23 follows:

1-24 Sec. 183.0421. TAX RETURN DUE DATE. (a) A permittee shall
 1-25 file a tax return with the comptroller not later than the 20th day
 1-26 of each month.

1-27 (b) The return under this section must be in a form
 1-28 prescribed by the comptroller and must include a statement of the
 1-29 total sales and total taxable sales during the preceding month and
 1-30 any other information required by the comptroller.

1-31 (c) A tax due for a business day that falls in two different
 1-32 months is allocated to the month in which the business day begins.

1-33 Sec. 183.0422. PAYMENT. The tax due for the preceding month
 1-34 must accompany the return and must be payable to the state.

1-35 SECTION 2. Section 183.043, Tax Code, is amended by
 1-36 amending Subsection (b) and adding Subsection (e) to read as
 1-37 follows:

1-38 (b) Sections 151.027(a), 151.423, and 151.424 do not apply
 1-39 to the tax imposed by this subchapter.

1-40 (e) To the extent of a conflict between a provision of this
 1-41 subchapter and a provision of Subchapter I, Chapter 151, the
 1-42 provision of this subchapter prevails.

1-43 SECTION 3. This Act takes effect October 1, 2019.

1-44 * * * * *