

BILL SUMMARY
1st Session of the 54th Legislature

Bill No.:	SB 321
Version:	CCRA
Request Number:	1881
Author:	Rep. Sears
Date:	5/22/2013
Impact:	\$0

Research Analysis

Current law requires the advertised price of a mixed beverage be the sum of the total retail sales price and gross receipts tax levied. SB321 changes the mandate from a shall to a may. The measure also prohibits class action lawsuits on any claim arising from the collection of gross receipts tax on mixed beverages, sales tax or use tax that has been already been remitted to the Tax Commission or any other governmental taxing authority.

Prepared By: Quyen Do

Fiscal Analysis

The measure relates to the advertised price of mixed beverages and clarifies certain legal actions related to gross receipts collections on mixed beverages. No measureable revenue impact is anticipated.

Prepared By: Mark Tygret

Other Considerations

None.