

constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed by the House on May 20, 1983, by a non-record vote; passed by the Senate on May 26, 1983: Yeas 25, Nays 1.

Approved June 19, 1983.

Effective Aug. 29, 1983, 90 days after date of adjournment.

ALCOHOLIC BEVERAGES—BONDS—WHOLESALERS
AND IMPORTERS

CHAPTER 914

H. B. No. 1618

AN ACT

relating to bond requirements for certain alcoholic beverage permittees and licensees.

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

SECTION 1. Section 204.01(d), Alcoholic Beverage Code, is amended² to read as follows:

(d) A permittee required to furnish a bond to secure the payment of the gross receipts tax on mixed beverages, the holder of a wholesaler's or class B wholesaler's permit, or the holder of an importer's license may furnish, in lieu of all or part of the amount of the bond required:

(1) one or more certificates of deposit or savings assigned to the state, issued by one or more banks or savings institutions authorized to do business in this state; or

(2) one or more letters of credit issued by one or more banks or savings institutions authorized to do business in this state.

2. V.T.C.A. Alcoholic Beverage Code, § 204.01
(d).

Additions in text indicated by underline; deletions by [~~strikeouts~~]

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SECTION 2. Section 204.01(f), Alcoholic Beverage Code, is amended³ to read as follows:

(f) A permittee subject to the gross receipts tax on mixed beverages imposed by Section 202.02 of this code, the holder of a wholesaler's or class B wholesaler's permit, or the holder of an importer's license is not required to furnish a bond if for the preceding 36 months the permittee or licensee has paid all taxes and fees required by this code on or before the due date. A finding of deficiency under Section 202.09 of this code does not constitute a failure to pay a tax when due for purposes of this subsection or Subsection (g) or (h) of this section if the deficiency and any applicable penalty are paid within 10 days of the date of demand for payment by the commission.

SECTION 3. Section 204.01(g), Alcoholic Beverage Code, is amended⁴ to read as follows:

(g) An exemption under Subsection (f) of this section terminates and the permittee or licensee must furnish a bond if the permittee or licensee fails to pay a tax or fee imposed by this code on or before the due date.

SECTION 4. Section 204.01(h), Alcoholic Beverage Code, is amended⁵ to read as follows:

(h) A permittee or licensee required to furnish a bond under Subsection (g) of this section is again entitled to exemption from the surety requirement if the permittee or licensee:

(1) pays all delinquent taxes and fees and any applicable penalties; and

(2) pays all taxes and fees required by this code on or before the due date for 18 ~~[36]~~ consecutive months after the month in which the delinquent taxes and fees and the penalties are paid.

3. V.T.C.A. Alcoholic Beverage Code, § 204.01(f).

4. V.T.C.A. Alcoholic Beverage Code, § 204.01
(g)

5. V.T.C.A. Alcoholic Beverage Code, § 204.01

(h).

Additions in text indicated by underline; deletions by ~~[strikeouts]~~

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SECTION 5. Section 204.01, Alcoholic Beverage Code, is amended by adding⁶ Subsection (i) to read as follows:

(i) A permittee or licensee who qualifies for an exemption under Subsection (f) of this section is also exempt from the bonding requirement for any other mixed beverage permit, wholesaler's permit, class B wholesaler's permit, or importer's license currently held by or subsequently issued to the same permittee or licensee for use at licensed premises different from and additional to those covered by the permit or license under which the permittee or licensee qualified for exemption. However, if a permittee or licensee fails to pay a tax or fee imposed by this code on or before the due date and the permittee or licensee holds multiple permits or licenses, the requirement for a bond shall be imposed or reimposed under Subsection (g) of this section only on the permit or license covering the licensed premises for which the tax or fee and any applicable penalty were not timely paid.

SECTION 6.⁷ (a) This Act takes effect September 1, 1983.

(b) For purposes of Section 2 of this Act, the record of payment for the 36 months preceding the effective date of this Act is taken into account to determine the eligibility for exemption from the bond requirement on the part of the holder of a wholesaler's or class B wholesaler's permit or the holder of an importer's license.

SECTION 7. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended.

Passed by the House on April 21, 1983, by a non-record vote; House concurred in Senate amendments to H.B. No. 1618 on May 20, 1983, by a non-record vote; passed by the Senate, with amendments, on May 18, 1983, by a viva-voce vote.

Approved June 19, 1983.

Effective Sept. 1, 1983.

6. V.T.C.A. Alcoholic Beverage Code, § 204.01(i) 7. V.T.C.A. Alcoholic Beverage Code, § 204.01 note.

Additions in text indicated by underline; deletions by [~~strikeouts~~]