

CHAPTER 89

S.B. No. 442

An Act relating to the powers and duties of the State Treasurer in the administration of the cigarette tax; amending the Tax Code by amending Sections 154.043, 154.055, and 154.056 and Subsection (b) of Section 154.047 and Subsection (a) of Section 154.051.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 154.043, Tax Code, is amended to read as follows:

"Section 154.043. **SALE OF STAMPS.** Except as provided in Section 154.044 of this code, only the treasurer may sell cigarette stamps. The stamps may be sold only in quantities made available by the treasurer [unbroken sheets of 100]. The purchaser shall place [send] the order for stamps directly with [to] the treasurer."

SECTION 2. Subsection (b), Section 154.047, Tax Code, is amended to read as follows:

"(b) The treasurer [state auditor] shall prescribe the form of the draft. The draft must show:

- "(1) the amount of the draft;
- "(2) the name of the distributor;
- "(3) the name and address of the bank; and
- "(4) the date of shipment."

SECTION 3. Subsection (a), Section 154.051, Tax Code, is amended to read as follows:

"(a) A distributor may file a surety bond, approved by the treasurer and the attorney general, with a corporate surety authorized to do business in this state, conditioned on timely payment in full for stamps or a meter setting. The treasurer shall set the amount of the bond at 1-1/2 times the amount of stamps and meter setting requested by the distributor [and approved by the treasurer] to be purchased for the following month. The treasurer shall accept payment by a company check or by a personal check of a bonded distributor."

SECTION 4. Section 154.055, Tax Code, is amended to read as follows:

"Section 154.055. **EXCHANGE.** The treasurer shall exchange stamps in unbroken sheets or rolls [of 100] for stamps of a different denomination."

SECTION 5. Section 154.056, Tax Code, is amended to read as follows:

"Section 154.056. **REFUNDS.** The treasurer may make refunds on unused stamps in unbroken sheets or rolls [of 100]. The treasurer may not make a refund unless the treasurer is satisfied that the stamps were properly purchased and paid for by the person requesting the refund. The treasurer shall make the refund from revenue collected under this chapter before the revenue is allocated."

SECTION 6. 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 the Senate on March 19, 1985, by a viva-voce vote; passed the House on April 25, 1985, by a non-record vote.

Approved: May 9, 1985

Effective: August 26, 1985