

CHAPTER 59

S.B. No. 473

An Act relating to denial, revocation, and suspension by the comptroller of public accounts of permits or licenses of persons violating provisions of the Tax Code or the Bingo Enabling Act; providing

for hearings and appeals; adding Sections 111.0046 through 111.0049 to Title 2, Chapter 111, Tax Code.

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

SECTION 1. Title 2, Chapter 111, Tax Code, is amended by adding new Sections 111.0046 through 111.0049 to read as follows:

“Section 111.0046. REFUSAL TO PERMIT OR LICENSE. *The comptroller shall refuse to issue or renew any permit or license to a person who:*

“(1) is not permitted or licensed as required by law for a different tax or activity administered by the comptroller, except if the issuance or renewal of such license or permit is pending before the comptroller; or

“(2) is currently delinquent in the payment of any tax collected by the comptroller.

“Section 111.0047. SUSPENSION AND REVOCATION OF PERMIT OR LICENSE. *(a) If a person fails to comply with any provision of this title or the Bingo Enabling Act or with a rule of the comptroller adopted under this title or the Bingo Enabling Act, the comptroller, after a hearing, may revoke or suspend any permit or license issued to the person.*

“(b) A person whose permit or license the comptroller proposes to revoke or suspend under this section is entitled to 20 days’ written notice of the time and place of the hearing on the revocation or suspension. At the hearing the person must show cause why each permit or license should not be suspended or revoked.

“(c) The comptroller shall give written notice of the revocation or suspension of a permit or license to the holder of the permit or license.

“(d) Notices under this section may be served on the holder of the permit or license personally or may be mailed to the holder’s address as shown in the records of the comptroller.

“Section 111.0048. REISSUED OR NEW PERMIT OR LICENSE AFTER REVOCATION OR SUSPENSION. *(a) A new permit or license may not be issued to a former holder of a revoked permit or license unless the comptroller is satisfied that the person will comply with the provisions of this title and the Bingo Enabling Act and the rules of the comptroller relating to this title and the Bingo Enabling Act.*

“(b) The comptroller may prescribe the terms under which a suspended permit or license may be reissued.

“Section 111.0049. APPEALS. *A taxpayer may appeal the revocation or suspension of a permit or license under Section 111.0046 and 111.0047 of this code in the same manner that appeals are made from a final deficiency determination.”*

SECTION 2. 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, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed the Senate on March 5, 1985, by the following vote: Yeas 31, Nays 0; passed the House on April 18, 1985, by the following vote: Yeas 139, Nays 0, two present not voting.

Approved: April 30, 1985

Effective: Immediately