



TABC

TEXAS ALCOHOLIC BEVERAGE COMMISSION

service ★ courtesy ★ integrity ★ accountability

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Administrator

December 10, 2010

Marketing Practices Bulletin – 041

TABC Expands Collaborative Effort with Comptroller's Office to Collect Delinquent Taxes

To: Alcoholic Beverage Industry

Starting January 3, 2011, TABC will begin working with the Texas Comptroller's office to suspend mixed beverage and private club permits held by businesses that are delinquent on franchise tax, sales tax or hotel occupancy tax. Sections 28.17 and 32.22 of the Texas Alcoholic Beverage Code grant TABC the authority to summarily suspend these types of permittees for failure to make any type of tax payment. This joint effort is an addition to current tax collection measures.

The Comptroller's office will request TABC suspend a taxpayer's mixed beverage or private club permit only if alternative tax collection efforts have failed and the taxpayer has received written notification of the delinquency. Upon request from the Comptroller's office, TABC will serve the permit holder with a summary suspension order. The licensed establishment must stop selling alcoholic beverages on the third day after the order is served. The summary suspension will be lifted when the delinquent taxes are paid or a payment plan is established with the Comptroller's office and they submit a request to TABC to release the summary suspension.

For further information on this matter, please see the attached press release dated November 4, 2010. If you have any questions regarding this bulletin or the press release, please contact me in writing at P.O. Box 13127, Austin, TX 78711, by email at dexter.jones@tabc.state.tx.us, by phone at 512-206-3302 or by fax at 512-206-3349.

Sincerely,

Dexter K. Jones
Assistant Chief of Field Operations
Compliance and Marketing Practices Division

Attached: Press Release



Susan Combs

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For Immediate Release

November XX, 2010

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Comptroller's Office Expands Collaborative Effort With TABC to Collect Delinquent Taxes

(AUSTIN) — The Texas Comptroller's office will begin working with the Texas Alcoholic Beverage Commission (TABC) to suspend mixed beverage and private club permits held by businesses that are delinquent on franchise tax, sales tax or hotel occupancy tax. This would begin early next year and add to current tax collection measures.

“Our office already works with TABC to suspend permits for businesses that fail to pay mixed beverage tax,” said Texas Comptroller Susan Combs. “This new effort is aimed at establishments that may be current on their mixed beverage tax, but fall delinquent on the other taxes and fail to comply with collection efforts. We will use every available method to collect every dollar that is owed to the state.”

The Comptroller's office will ask TABC to suspend a taxpayer's mixed beverage or private club permit only if other tax collection efforts have failed and the taxpayer has received written notice. TABC serves the permit holder with a summary suspension order, and the licensed establishment must stop selling alcoholic beverages on the third day after the order is served. The summary suspension would be lifted when the delinquent taxes are paid or a payment plan is established.

“TABC stands ready to assist the Comptroller in holding these business owners accountable,” said TABC Administrator Alan Steen. “We hope this added tool encourages delinquent permit holders to pay their outstanding tax debt or make reasonable payment arrangements to satisfy their debt to the state.”

Texas has about 13,200 mixed beverage permit holders. Last year the Comptroller's enforcement division collected \$45.4 million in delinquent mixed beverage tax.

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