

**BILL SUMMARY**  
1<sup>st</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 1315</b>
<b>Version:</b>	<b>PCS</b>
<b>Request Number:</b>	<b>7946</b>
<b>Author:</b>	<b>Rep. McEntire</b>
<b>Date:</b>	<b>2/26/2019</b>
<b>Impact:</b>	<b>\$0</b>

**Research Analysis**

The proposed committee substitute to HB 1315 requires every manufacturer, wine and spirits wholesaler, beer distributor, nonresident seller, retailer, mixed beverage, caterer, public event and special event licensee that has been audited by the Tax Commission in the previous three-year period prior to the effective date of this act with an audit finding that the licensee had incorrectly reported or had failed to keep sufficient records for audit purposes or upon an audit by the Tax Commission on or after November 1, 2019, with a finding that the licensee had incorrectly reported or had failed to keep sufficient records for audit purposes shall be required to maintain and keep the records specified in subsection A of this section for at least three (3) years following the date of audit.

Prepared By: Brad Wolgamott

**Fiscal Analysis**

HB 1315 has no fiscal or revenue considerations for the state.

Prepared By: Kristina King

**Other Considerations**

None.