

**Bill Summary**  
1<sup>st</sup> Session of the 59<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1035</b>
<b>Version:</b>	<b>FS</b>
<b>Request No.:</b>	<b>2019</b>
<b>Author:</b>	<b>Sen. Coleman</b>
<b>Date:</b>	<b>03/14/2023</b>

**Bill Analysis**

SB 1035 outlines the acceptable percentages of collected amounts provided in audits to be deemed in compliance as it relates to beverage, beer and wine, caterer, public event, or special event licensees. The measure authorizes a deduction not to exceed 10% of the gross receipts tax liability to offset properly documented losses attributable to breakage, spillage, theft, fire, or other occurrences.

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