

By: Taylor

S.B. No. 1249

A BILL TO BE ENTITLED

AN ACT

relating to temporarily decreasing the rate of the mixed beverage gross receipts tax.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. (a) Section 183.021, Tax Code, is amended to read as follows:

Sec. 183.021. TAX IMPOSED ON GROSS RECEIPTS OF PERMITTEE FROM MIXED BEVERAGES. A tax at the rate of 4.7 [~~6.7~~] percent is imposed on the gross receipts of a permittee received from the sale, preparation, or service of mixed beverages or from the sale, preparation, or service of ice or nonalcoholic beverages that are sold, prepared, or served for the purpose of being mixed with an alcoholic beverage and consumed on the premises of the permittee.

(b) The change in law made by this section does not affect tax liability accruing before the effective date of this section. That liability continues in effect as if this section had not been enacted, and the former law is continued in effect for the collection and enforcement of those taxes.

(c) The change in law made by this section applies beginning at 3 a.m. on the effective date of this section. The law in effect immediately before the effective date of this section continues in effect until 3 a.m. on the effective date of this section.

SECTION 2. (a) This section takes effect September 1, 2023.

1 (b) Section 183.021, Tax Code, is amended to read as
2 follows:

3 Sec. 183.021. TAX IMPOSED ON GROSS RECEIPTS OF PERMITTEE
4 FROM MIXED BEVERAGES. A tax at the rate of 6.7 percent is imposed on
5 the gross receipts of a permittee received from the sale,
6 preparation, or service of mixed beverages or from the sale,
7 preparation, or service of ice or nonalcoholic beverages that are
8 sold, prepared, or served for the purpose of being mixed with an
9 alcoholic beverage and consumed on the premises of the permittee.

10 (c) The change in law made by this section does not affect
11 tax liability accruing before the effective date of this section.
12 That liability continues in effect as if this section had not been
13 enacted, and the former law is continued in effect for the
14 collection and enforcement of those taxes.

15 (d) The change in law made by this section applies beginning
16 at 3 a.m. on the effective date of this section. The law in effect
17 immediately before the effective date of this section continues in
18 effect until 3 a.m. on the effective date of this section.

19 SECTION 3. Except as otherwise provided by this Act, this
20 Act takes effect September 1, 2021.