

By: Springer

S.B. No. 341

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the applicability of the mixed beverage gross receipts
3 tax and the mixed beverage sales tax to items sold by certain
4 nonprofit entity temporary event permittees.

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

6 SECTION 1. Section 183.001(b)(1), Tax Code, is amended to
7 read as follows:

8 (1) "Permittee" means a mixed beverage permittee, a
9 private club registration permittee, a private club exemption
10 certificate permittee, a private club registration permittee with a
11 retailer late hours certificate, a nonprofit entity temporary event
12 permittee, a private club registration permittee holding a food and
13 beverage certificate, a mixed beverage permittee with a retailer
14 late hours certificate, a mixed beverage permittee holding a food
15 and beverage certificate, or a distiller's and rectifier's
16 permittee. The term does not include a nonprofit entity temporary
17 event permittee that sells only wine and malt beverages containing
18 alcohol in excess of one-half of one percent by volume but not more
19 than 17 percent by volume.

20 SECTION 2. The change in law made by this Act does not
21 affect tax liability accruing before the effective date of this
22 Act. That liability continues in effect as if this Act had not been
23 enacted, and the former law is continued in effect for the
24 collection of taxes due and for civil and criminal enforcement of

1 the liability for those taxes.

2 SECTION 3. This Act takes effect September 1, 2023.