

1-1 By: Springer S.B. No. 341
 1-2 (In the Senate - Filed December 29, 2022; February 15, 2023,
 1-3 read first time and referred to Committee on Finance;
 1-4 March 16, 2023, reported favorably by the following vote: Yeas 17,
 1-5 Nays 0; March 16, 2023, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			
1-24	X			

1-25 A BILL TO BE ENTITLED
 1-26 AN ACT

1-27 relating to the applicability of the mixed beverage gross receipts
 1-28 tax and the mixed beverage sales tax to items sold by certain
 1-29 nonprofit entity temporary event permittees.

1-30 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-31 SECTION 1. Section 183.001(b)(1), Tax Code, is amended to
 1-32 read as follows:

1-33 (1) "Permittee" means a mixed beverage permittee, a
 1-34 private club registration permittee, a private club exemption
 1-35 certificate permittee, a private club registration permittee with a
 1-36 retailer late hours certificate, a nonprofit entity temporary event
 1-37 permittee, a private club registration permittee holding a food and
 1-38 beverage certificate, a mixed beverage permittee with a retailer
 1-39 late hours certificate, a mixed beverage permittee holding a food
 1-40 and beverage certificate, or a distiller's and rectifier's
 1-41 permittee. The term does not include a nonprofit entity temporary
 1-42 event permittee that sells only wine and malt beverages containing
 1-43 alcohol in excess of one-half of one percent by volume but not more
 1-44 than 17 percent by volume.

1-45 SECTION 2. The change in law made by this Act does not
 1-46 affect tax liability accruing before the effective date of this
 1-47 Act. That liability continues in effect as if this Act had not been
 1-48 enacted, and the former law is continued in effect for the
 1-49 collection of taxes due and for civil and criminal enforcement of
 1-50 the liability for those taxes.

1-51 SECTION 3. This Act takes effect September 1, 2023.

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