

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION**

**April 20, 2009**

**TO:** Honorable Tommy Williams, Chair, Senate Committee on Administration

**FROM:** John S. O'Brien, Director, Legislative Budget Board

**IN RE: SB2523** by Williams (Relating to the possession and consumption of wine on the premise of a mixed beverage or private club permittee, providing for separate statement of the mixed beverage tax.), **As Introduced**

**Depending upon the amount of wine consumed in accordance with provisions of the bill, there could be an indeterminate amount of revenue gain to the state.**

The bill would amend Chapter 23 and 28 of the Alcoholic Beverage Code, relating to the possession and consumption of wine at certain locations. The bill would also amend Chapter 183 of the Tax Code, regarding the mixed beverage tax.

The bill would let the holders of a mixed beverage permit or the holders of a private club permit allow a person to possess and consume wine brought onto the premises by that person. The holder of the permit would also be allowed to charge a corkage fee for the consumption of wine by the person on their premises that would be subject to the mixed beverage tax. The number of people who would consume wine, in accordance with the provisions of the bill, is not known. Depending on the number of people consuming wine at these locations, the amount of wine consumed, and the corkage fee charged, there would be an indeterminate amount of gain in mixed beverage tax revenue.

The bill would take effect September 1, 2009.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts, 458 Alcoholic Beverage Commission

**LBB Staff:** JOB, SD, KK