

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

April 29, 2011

TO: Honorable Mike Hamilton, Chair, House Committee on Licensing & Administrative Procedures

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

IN RE: SB799 by Nelson (Relating to the definition of "first sale" for purposes of the taxes imposed on certain liquor.), **As Engrossed**

No significant fiscal implication to the State is anticipated.

The bill would amend the Alcoholic Beverage Code to exclude the holder of a winery permit from remitting the wine excise tax when wine is sold to another holder of a winery permit or to the holder of a wholesaler's permit. The Comptroller of Public Accounts and the Alcoholic and Beverage Commission anticipate no fiscal implication to the State from the bill.

Local Government Impact

No fiscal implication to units of local government is anticipated.

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

LBB Staff: JOB, AG, GG, DAR