

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

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**March 6, 2011**

**TO:** Honorable John Carona, Chair, Senate Committee on Business & Commerce

**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 Introduced**

**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