

By: Kuempel

H.B. No. 2186

A BILL TO BE ENTITLED

AN ACT

relating to the rates of the taxes imposed on the first sale of ale,  
malt liquor, and beer; reducing a tax rate.

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

SECTION 1. Section 201.42, Alcoholic Beverage Code, is amended to read as follows:

Sec. 201.42. TAX ON ALE AND MALT LIQUOR. A tax is imposed on the first sale of ale and malt liquor at the same rate imposed on beer under Section 203.01 [~~of \$0.198 per gallon~~].

SECTION 2. Section 203.01, Alcoholic Beverage Code, is amended to read as follows:

Sec. 203.01. TAX ON BEER. A tax is imposed on the first sale of beer manufactured in this state or imported into this state at the rate of \$0.193548 per gallon [~~six dollars per barrel~~].

SECTION 3. The change in law made by this Act does not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

SECTION 4. This Act takes effect September 1, 2017.