

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

May 2, 2019

TO: Honorable Kelly Hancock, Chair, Senate Committee on Business & Commerce

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: HB3006 by Burrows (Relating to the administration of the mixed beverage sales tax.), **As Engrossed**

No significant fiscal implication to the State is anticipated.

The bill would amend Chapter 183, Subchapter B-1 of the Tax Code, regarding the Mixed Beverage Sales Tax, to align the due date for reports and payments-on or before the 20th day of each month-with those of the Mixed Beverage Gross Receipts Tax.

The bill would take effect October 1, 2019.

Most mixed beverage taxpayers are presently operating under the due date set in this bill, therefore the revenue implications of this bill should not be significant.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, CLo, KK, SD, SMad