

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

**FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION**

**April 12, 2019**

**TO:** Honorable Dustin Burrows, Chair, House Committee on Ways & Means

**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.),  
**Committee Report 1st House, Substituted**

**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, KK, SD, SMad