

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 2, 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.), **As Introduced**

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.

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