

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

May 25, 2019

TO: Honorable Dan Patrick, Lieutenant Governor, Senate
Honorable Dennis Bonnen, Speaker of the House, House of Representatives

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

IN RE: HB4542 by Guillen (Relating to reports by persons involved in the manufacture and distribution of alcoholic beverages for purposes of sales and use taxes.), **Conference Committee Report**

No significant fiscal implication to the State is anticipated.

The bill would amend Chapters 111 and 151, Tax Code regarding certain definitions, information disclosures, and tax reporting requirements.

The bill would add Section 111.0023 to provide that for purposes of state taxation the word "individual" means a natural person.

The bill would amend Section 111.006 to provide for protection of the confidentiality of certain sales information submitted in a report on sales of alcoholic beverages to retailers.

The bill would amend Chapter 151, Subchapter I-1 regarding reports by persons involved in the manufacture and distribution of alcoholic beverages, to require brewpubs that sell beer, ale, or malt liquor to a retailer to have the same sales tax reporting requirements as brewers, manufacturers, wholesalers, distributors, and package store local distributors.

The Comptroller of Public Accounts indicates there would be no significant revenue implications from this bill.

The bill would take effect September 1, 2019.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SD, SMad