

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 8, 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: HB4542 by Guillen (Relating to reports by persons involved in the manufacture and distribution of alcoholic beverages for purposes of sales and use taxes.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend Chapter 151, Subchapter I-1 of the Tax Code, 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 indicates there would be no significant impact on state tax revenue.

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