

By: Raymond

H.B. No. 940

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from the sales tax for certain malt beverages sold on July 4.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3155 to read as follows:

Sec. 151.3155. BEER OR ALE ON JULY 4. The sale of beer or ale is exempted from the taxes imposed by this chapter if:

(1) the sale takes place on July 4; and

(2) the seller holds a wine and beer retailer's off-premise permit under Chapter 26, Alcoholic Beverage Code.

SECTION 2. Effective September 1, 2021, Section 151.3155, Tax Code, as added by this Act, is amended to read as follows:

Sec. 151.3155. MALT BEVERAGES [~~BEER OR ALE~~] ON JULY 4. The sale of a malt beverage [~~beer or ale~~] is exempted from the taxes imposed by this chapter if:

(1) the sale takes place on July 4; and

(2) the seller holds a wine and malt beverage [~~beer~~] retailer's off-premise permit under Chapter 26, Alcoholic Beverage Code.

SECTION 3. The change in law made by this Act does not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the

1 collection of taxes due and for civil and criminal enforcement of
2 the liability for those taxes.

3 SECTION 4. This Act takes effect immediately if it receives
4 a vote of two-thirds of all the members elected to each house, as
5 provided by Section 39, Article III, Texas Constitution. If this
6 Act does not receive the vote necessary for immediate effect, this
7 Act takes effect September 1, 2021.