88R3055 BEF-D

By:  Springer S.B. No. 341

A BILL TO BE ENTITLED

AN ACT

relating to the applicability of the mixed beverage gross receipts tax and the mixed beverage sales tax to items sold by certain nonprofit entity temporary event permittees.

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

SECTION 1.  Section 183.001(b)(1), Tax Code, is amended to read as follows:

(1)  "Permittee" means a mixed beverage permittee, a private club registration permittee, a private club exemption certificate permittee, a private club registration permittee with a retailer late hours certificate, a nonprofit entity temporary event permittee, a private club registration permittee holding a food and beverage certificate, a mixed beverage permittee with a retailer late hours certificate, a mixed beverage permittee holding a food and beverage certificate, or a distiller's and rectifier's permittee. The term does not include a nonprofit entity temporary event permittee that sells only wine and malt beverages containing alcohol in excess of one-half of one percent by volume but not more than 17 percent by volume.

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

SECTION 3.  This Act takes effect September 1, 2023.