

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION**

**March 11, 2023**

**TO:** Honorable Joan Huffman, Chair, Senate Committee on Finance

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: SB341** by Springer (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.), **As Introduced**

<b>No significant fiscal implication to the State is anticipated.</b>
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This bill would amend Chapter 183 of the Tax Code, relating to Mixed Beverage Taxes, to exclude nonprofit entity temporary event permittees from the definition of a permittee (and, therefore, from taxation) for purposes of mixed beverage taxes if that nonprofit temporary event permittee only sells wine and malt beverages above one-half percent alcohol by volume but no greater than 17 percent by volume.

Although the bill's provisions could have a revenue impact to the state, the amounts are not expected to be significant.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JMc, KK, SD, BRI