

## **BILL ANALYSIS**

Senate Research Center  
89R12155 JBD-F

H.B. 3077  
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Finance  
5/6/2025  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Under current statute, certain brewers, beer manufacturers, wineries, and package stores that hold a local distributor's permit are required to file monthly reports with the Comptroller of Public Accounts of the State of Texas detailing sales to retailers holding certain alcoholic beverage permits or licenses. These reports are currently required to include the universal product codes of any alcoholic beverage sold to the retailer, yet some products do not have these codes but still must be reported as such, leading to some reports containing made-up codes and placing unnecessary burden on small brewers. H.B. 3077 seeks to address this issue by eliminating the requirement for the universal product code information on alcoholic beverages sold to these retailers to be included in the report to the comptroller.

H.B. 3077 amends current law relating to reports by certain persons involved in the manufacture and distribution of alcoholic beverages for purposes of sales and use taxes.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 151.462(b), Tax Code, as follows:

(b) Deletes existing text requiring that a report filed for each permit or license contain the universal product code of the alcoholic beverage among other information required to be provided by certain licensees to the Texas Alcoholic Beverage Commission. Makes nonsubstantive changes.

SECTION 2. Effective date: September 1, 2025.