

BILL ANALYSIS

H.B. 3077
By: Geren
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Under current statute, certain brewers, beer manufacturers, wineries, and package stores that hold a local distributor's permit are required to file a monthly report with the comptroller of public accounts about their sales to retailers that hold certain alcoholic beverage permits or licenses, which, according to the comptroller, is used to support and enhance its sales tax and mixed beverage audit programs. The bill author has informed the committee that 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.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 3077 amends the Tax Code to remove the separate line item for the universal product code of an alcoholic beverage from the required contents of the report each brewer, brewpub, wholesaler, distributor, or package store local distributor must file monthly with the comptroller of public accounts regarding the entity's monthly net sales to a retailer for each outlet or location covered by a separate retail permit or license issued by the Texas Alcoholic Beverage Commission.

EFFECTIVE DATE

September 1, 2025.