

By: Geren

H.B. No. 3077

A BILL TO BE ENTITLED

1 AN ACT
2 relating to reports by certain persons involved in the manufacture
3 and distribution of alcoholic beverages for purposes of sales and
4 use taxes.

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

6 SECTION 1. Section [151.462\(b\)](#), Tax Code, is amended to read
7 as follows:

8 (b) Each brewer, brewpub, wholesaler, distributor, or
9 package store local distributor shall file a separate report for
10 each permit or license held on or before the 25th day of each month.
11 The report must contain the following information for the preceding
12 calendar month's sales in relation to each retailer:

13 (1) the brewer's, brewpub's, wholesaler's,
14 distributor's, or package store local distributor's name, address,
15 taxpayer number and outlet number assigned by the comptroller, and
16 alphanumeric permit or license number issued by the Texas Alcoholic
17 Beverage Commission;

18 (2) the retailer's:
19 (A) name and address, including street name and
20 number, city, and zip code;

21 (B) taxpayer number assigned by the comptroller;
22 and

23 (C) alphanumeric permit or license number issued
24 by the Texas Alcoholic Beverage Commission for each separate retail

1 location or outlet to which the brewer, brewpub, wholesaler,
2 distributor, or package store local distributor sold the alcoholic
3 beverages that are listed on the report; and

4 (3) the monthly net sales made by the brewer, brewpub,
5 wholesaler, distributor, or package store local distributor to the
6 retailer for each outlet or location covered by a separate retail
7 permit or license issued by the Texas Alcoholic Beverage
8 Commission, including separate line items for:

9 (A) the number of units of alcoholic beverages;

10 (B) the individual container size and pack of
11 each unit;

12 (C) the brand name;

13 (D) the type of beverage, such as distilled
14 spirits, wine, or malt beverage; and

15 (E) [~~the universal product code of the alcoholic~~
16 ~~beverage; and~~

17 [~~(F)~~] the net selling price of the alcoholic
18 beverage.

19 SECTION 2. This Act takes effect September 1, 2025.