

By: Middleton, Eckhardt

S.B. No. 853

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from the mixed beverage gross receipts tax for the sale, preparation, or service of malt beverages produced by certain permit holders.

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

SECTION 1. Subchapter B, Chapter 183, Tax Code, is amended by adding Section 183.0211 to read as follows:

Sec. 183.0211. EXEMPTION: CERTAIN MIXED BEVERAGES. (a)

The tax imposed under Section 183.021 does not apply to the sale, preparation, or service of a malt beverage by a mixed beverage permittee who also holds a brewpub license if:

(1) the malt beverage is produced by the permittee on the premises of the brewpub and under the brewpub license; and

(2) the sale, preparation, or service occurs on the premises described by Subdivision (1).

(b) A person who claims an exemption under this section shall:

(1) keep records sufficient to demonstrate that the person is entitled to the exemption; and

(2) on request, provide to the comptroller the records described by Subdivision (1) and any other information reasonably necessary to determine whether the person is entitled to receive the exemption.

SECTION 2. The change in law made by this Act does not

1 affect tax liability accruing before the effective date of this
2 Act. That liability continues in effect as if this Act had not been
3 enacted, and the former law is continued in effect for the
4 collection of taxes due and for civil and criminal enforcement of
5 the liability for those taxes.

6 SECTION 3. This Act takes effect September 1, 2025.