By: Flores S.B. No. 305

A BILL TO BE ENTITLED

AN ACT

relating to taxes imposed on vinous liquor.

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

SECTION 1. Sections 201.04(a) and (b), Alcoholic Beverage Code, are amended to read as follows:

(a) A tax is imposed on the first sale of vinous liquor that does not contain over 16 [~~14~~] percent of alcohol by volume at the rate of 20.4 cents per gallon.

(b) A tax is imposed on vinous liquor that contains more than 16 [~~14~~] percent of alcohol by volume at the rate of 40.8 cents per gallon.

SECTION 2. The changes in law made by this Act do not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

SECTION 3. This Act takes effect September 1, 2027.