

BILL SUMMARY
1st Session of the 58th Legislature

Bill No.:	HB2684
Version:	CS
Request Number:	7607
Author:	Rep. Echols
Date:	3/9/2021
Impact:	ABLE: No impact

Research Analysis

The committee substitute for HB 2684 amends how excise tax levied on alcoholic beverages other than beer shall be paid. The excise tax on all wine and spirits shall be collected and remitted by the wholesaler who purchases the beverages for sale within the state, unless the wine is shipped directly to the consumer, where the excise tax shall be collected and remitted by the winery maintaining the direct wine shipper's permit.

Prepared By: Emily McPherson

Fiscal Analysis

The measure modifies how the excise tax levied on alcoholic beverages other than beer shall be paid.

Upon review and with consultation from the Alcoholic Beverage Laws Enforcement Commission, the language of the measure clarifies existing process. No direct impact to state revenues or expenditures is anticipated from passage of the measure.

Prepared By: Clayton Mayfield

Other Considerations

None.