

BILL SUMMARY
1st Session of the 58th Legislature

Bill No.:	SB 499
Version:	ENGR
Request Number:	NA
Author:	Rep. McEntire
Date:	3/18/2021
Impact:	No Revenue Impact

Research Analysis

SB 499 requires the 13.5 percent gross receipts tax to be listed as a separate item on the receipt of a customer who purchases wine, beer or mixed beverages for on-premises consumption, with the exception of catered events, public events and special events.

Prepared By: Emily McPherson

Fiscal Analysis

The measure provides that, with exception, the presentment of a sales receipt to an on-premises customer purchasing alcoholic beverages subject to the mixed beverage gross receipts tax must list the tax amount must be listed as a separate item on the receipt.

No direct revenue or fiscal impact is anticipated.

Prepared By: Mark Tygret

Other Considerations

None.