

By: Hancock

S.B. No. 955

A BILL TO BE ENTITLED

AN ACT

relating to the rates of the taxes imposed on the first sale of ale,  
malt liquor, and beer; reducing a tax rate.

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

SECTION 1. Section [201.42](#), Alcoholic Beverage Code, is  
amended to read as follows:

Sec. 201.42. TAX ON ALE AND MALT LIQUOR. A tax is imposed on  
the first sale of ale and malt liquor at the same rate imposed on  
beer under Section [203.01](#) ~~[of \$0.198 per gallon]~~.

SECTION 2. Section [203.01](#), Alcoholic Beverage Code, is  
amended to read as follows:

Sec. 203.01. TAX ON BEER. A tax is imposed on the first sale  
of beer manufactured in this state or imported into this state at  
the rate of \$0.193548 per gallon ~~[six dollars per barrel]~~.

SECTION 3. The change in law made by this Act does 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 4. This Act takes effect September 1, 2017.