



# TABC

TEXAS ALCOHOLIC BEVERAGE COMMISSION

*service ★ courtesy ★ integrity ★ accountability*

## **Guide for Tax Assessor- Collectors May 2014**

The statements in this material have not been approved by the Commissioners and do not constitute statements of general applicability that implement, interpret or prescribe law or policy. Nor do the statements in this material constitute statements of general applicability that describe the procedure or practice requirements of TABC.

The material should not be considered as legally binding either the TABC or anyone subject to TABC's regulation. Industry members are bound by and are responsible for adhering to the Texas Alcoholic Beverage Code and the Texas Alcoholic Beverage Commission Administrative Rules, both of which may be found on the TABC website at:

**<http://www.tabc.texas.gov/laws/index.asp>**

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<b>The TABC .....</b>	<b>1</b>
★ <b>Our Mission.....</b>	<b>1</b>
★ <b>Our Vision .....</b>	<b>1</b>
★ <b>Our Philosophy.....</b>	<b>1</b>
★ <b>Our Guiding Principles.....</b>	<b>1</b>
★ <b>The Four Cornerstones.....</b>	<b>1</b>
<b>Introduction.....</b>	<b>2</b>
<b>Remittance of Fees to the County .....</b>	<b>3</b>
<b>Monthly Statement.....</b>	<b>3</b>
The monthly statement will include: .....	3
Example of Monthly Remittance .....	3
<b>Online Billing/Remittance Inquiry.....</b>	<b>4</b>
<b>Inquiry Instructions.....</b>	<b>4</b>
<b>Tax Assessor-Collector Information .....</b>	<b>4</b>
★ <b>Monthly TAC Information .....</b>	<b>4</b>
★ <b>Public Inquiries.....</b>	<b>4</b>
★ <b>Conference Presentations .....</b>	<b>4</b>
★ <b>Other.....</b>	<b>4</b>
<b>Billing Card Inquiry and Examples .....</b>	<b>5</b>
<b>Inquiry instructions .....</b>	<b>5</b>
Beer/Liquor Cards .....	5
Beer ONLY License/Permit Card (Originals/Renewals) .....	6
Liquor ONLY License/Permit Card (Originals/Renewals) .....	7
Third Year License/Permit Card (Renewals).....	8
<b>Collection Fee Charts .....</b>	<b>9</b>
<b>Collection of County Fees Other than Beer – Section 11.38 .....</b>	<b>9</b>
<b>Helpful Charts:.....</b>	<b>10</b>
<b>Two-Year Permit.....</b>	<b>10</b>
<b>Collection of County Fees for Beer – Section 61.36 .....</b>	<b>12</b>
<b>TABC Support.....</b>	<b>13</b>
<b>Alcoholic Beverage Code:.....</b>	<b>14</b>
<b>Applicable Sections for Tax Assessor-Collectors:.....</b>	<b>14</b>

# **The TABC**

## **★ Our Mission**

The mission of the TABC is to serve the people of Texas, and protect the public health and safety, through the consistent, fair and timely administration of the Alcoholic Beverage Code

## **★ Our Vision**

A safe and healthy Texas served by an innovative Alcoholic Beverage Commission regulating a responsible and compliant alcoholic beverage industry.

## **★ Our Philosophy**

The Texas Alcoholic Beverage Commission will:

- apply the Alcoholic Beverage Code in a fair, consistent, and timely manner;
- exemplify courteous, ethical, and professional behavior;
- be fiscally responsible and accountable; and
- be accessible, transparent, efficient and effective.

## **★ Our Guiding Principles**

- We empower our employees to respond effectively to challenges.
- We recruit, develop, retain and value a highly competent and diverse workforce that will successfully execute our mission.
- We strive to be a competitive employer.
- We expect ethical and professional behavior of ourselves.
- We exercise discretion in our authority when making decisions based on ethical and legal principles.
- We do the right thing, not just what we have the right to do.
- We work together to achieve goals and solve problems.
- We put responsible people into business and promote good business practices through open communication.
- We foster voluntary compliance through education.
- We provide the highest level of public safety by assessing and analyzing at-risk behavior and taking action against unlawful conduct.

## **★ The Four Cornerstones**

The agency's cornerstones provide the foundation for the agency – who we are and what we do. Everything else is built on these four principles.

- Service
- Courtesy
- Integrity
- Accountability

## ***Introduction***

The Texas Alcoholic Beverage Code (Code) provides the Texas Alcoholic Beverages Commission (Commission or TABC) with the authority to regulate all aspects of alcoholic beverage manufacture, distribution, and consumption in the State of Texas. The Code allows local governing bodies the right to levy and collect fees equal to one-half of the State Fees Paid to TABC for certain licenses and permits issued within the county, city or town.

The 83<sup>rd</sup> Legislature, Regular Session, passed Senate Bill 1035 (Effective, September 1, 2013) amending Section 61.35 "License Fees" and the authority granted the Tax Assessor Collectors to collect State Fees Paid to TABCs and surcharges.

February 1, 2014, applicants for original and renewal licenses and certain permits will file their applications and submit applicable State Fees Paid to TABCs and surcharges ***directly*** with the Commission. The Tax Assessor Collector will no longer be required to order, complete, distribute, route, maintain, void and reconcile "Temporary Receipts", collect fees or issue refunds.

TABC will continue the monthly billing cycle process however; the county will receive a detailed statement indicating the total amount equal to the 5% of the State Fees Paid to TABC due the county.

TAC billings can be found on our website along with the 4X6 cards.

This guide does not answer every question that may arise. For additional information contact the Licensing Division at 512-206-3360.

The Alcoholic Beverage Code and Rules is available on the TABC Website at: [www.tabc.texas.gov/tax\\_assessor\\_collector](http://www.tabc.texas.gov/tax_assessor_collector).

TABC will **NOT** collect these fees.

**IT IS THE RESPONSIBILITY OF THE APPLICANT/LICENSEE/PERMITEE TO PAY ANY FEES DUE DIRECTLY TO THE CITY/COUNTY.**

# Remittance of Fees to the County

## Monthly Statement

The TABC will **only remit to** the tax assessor-collector the 5% for each license/permit issued the prior month.

The Tax Assessor-Collector will receive two copies of the monthly statement.

Carefully review your monthly statement.

### The monthly statement will include:

- License/Permit Number
- Validation Number
- State Fees Paid to TABCs-less the 5% due to the county
- Surcharges
- Late Fees
- 5% due to the County Tax Assessor-Collector
- Total Amount of fees and surcharges paid to TABC

### **The “Total” line on the bottom of the monthly remittance indicates:**

- Total State Fees Paid to TABCs
- Total Surcharges
- Total Late Fees
- Total 5% due to the County Tax Assessor-Collector

### Example of Monthly Remittance



### TAC To Be Invoiced Details Applications Approved during February 2014 County Bell - 14

License Number	Validation Number	\$ State Fee	\$ Surcharge	\$ Late Fee	\$ 5% County Refund	\$ Total Amount
BF123456	3700	114.00	553.00	0.00	6.00	673.00
BG112233	4441	332.50	553.00	0.00	17.50	903.00
BQ987654	512976	114.00	553.00	0.00	6.00	673.00
BF246802	516168	114.00	553.00	0.00	6.00	673.00
BF135791	516655	114.00	553.00	0.00	6.00	673.00
<b>Total</b>		<b>788.50</b>	<b>2,765.00</b>	<b>0.00</b>	<b>41.50</b>	<b>3,595.00</b>

## **Online Billing/Remittance Inquiry**

### **Inquiry Instructions**

To view licenses/permits issued and 5% fee remittance information by county:

- Access the TABC home page at [www.tabc.texas.gov](http://www.tabc.texas.gov)
- Click on **Licensing**
- Click on **Tax Assessor-Collector Information**, (“Tax Assessor-Collector Information” page will be displayed.)
- Select **Billing Statements by Year/Month** (Current and archived billing statements will be displayed.) or
- Select **5% Invoice detail by Month**

## **Tax Assessor-Collector Information**

### **Monthly TAC Information**

- [5% Invoice Details by Month](#)
- [Billing Statements by Month](#)

### **Public Inquiries**

- [Liquor/Beer Issued Inquiry](#) (4x6 card replacement)
- [Mailed Renewal Applications Inquiry](#)

### **Conference Presentations**

- [Assessor-Collector Conference November 18, 2013](#)
- [Assessor-Collector Conference November 14, 2011](#)

### **Other**

- [License/Permits Issued](#) Download
- [Notices](#)



# Billing Card Inquiry and Examples

## Inquiry instructions

### Beer/Liquor Cards

The 4X6 cards will be available on our website at [www.tabc.texas.gov](http://www.tabc.texas.gov).

The 4" x 6" cards labeled "Beer" and "Liquor" for each license/permit issued the previous month in the county can be accessed on our public webpage under the link of liquor/beer inquiry. The "Liquor" cards represent permits from which a county may collect a county fee. Refer to the section on the collection of other county fees for the use of these cards.

To access 4X6 card information by county:

- Access the TABC home page at [www.tabc.texas.gov](http://www.tabc.texas.gov)
- Click on **Licensing**
- Click on **Tax Assessor-Collector Information**, ("Tax Assessor-Collector Information" page will be displayed.)
- Under **Public Inquiries** click on [Liquor/Beer Issued Inquiry](#) (4x6 card replacement) and follow the steps on the page
- The following screen should be displayed once the liquor/beer inquiry link has been selected.



### Public Inquiry System

#### Liquor/Beer Issued Inquiry

To obtain your 4X6 liquor/beer card information select the desired criteria: specific county or city, month, year and application type. Then select output type format for the information display preference. By choosing PDF format you can replicate the 4X6 cards on one of the various 4X6 card stock products available.

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Location:

Month:  Year:  Type:

Output Type:

DISCLAIMER: License status and pending original application information is updated on a daily basis. Information should be timely within a 24-hour period. For detailed disclaimer and policy information, please click on the Disclaimer link found at bottom of the page.

**Beer ONLY License/Permit Card (Originals/Renewals)**

<p>1. 05/05/2012</p> <p>3. Renewal    4. Wine &amp; Beer Retailer's Off Premise Permit</p> <p>6.</p>	<p>2. BQ123456</p> <p>5. <b>BEER</b></p> <p>7. <b>120.00</b></p>
<p>8.</p>	<p>9.</p>
<p>10. THE DRIVE-THRU BEVERAGE BARN</p> <p>11. NOT US CORPORATION</p> <p>12. 1111 FM 234 WEST POTEET, TX 7800035555</p> <p><b>LOCATION:</b></p> <p>14. 1111 FM 234 WEST POTEET, TX 7800035555</p> <p>16. ATASCOSA COUNTY</p>	<p><b>ORIGINAL ISSUED:</b></p> <p>13. 07/30/2002</p> <p><b>EXPIRES:</b></p> <p>15. 07/29/2014</p> <p><b>ISSUED:</b></p> <p>17. 05/05/2012</p>

1. Approval date of license/permit
2. License/permit number
3. Transaction type (Original, renewal, etc.)
4. License/permit type (Wine and Beer Retailer's Permit (BG), etc)
5. Classification type (Beer)
6. Intentionally left blank
7. License/permit fee paid
8. Subordinate license(s)/permit(s) will be shown in this box
9. License/permit subordinate(s) fee paid
10. Trade name
11. Owner's name
12. Mailing address (including city, state and zip code)
13. Original issued (original issue date of license/permit)
14. Location address (including city, state and zip code)
15. Expires (expiration date of the license/permit)
16. County of location (name of county where license/permit is located)
17. Issued (date the original license/permit was issued)

**Liquor ONLY License/Permit Card (Originals/Renewals)**

<p>1. 05/05/2012                  3. Reissued 4. Wine Only Package Store Permit                  6.</p>	<p>2. Q121212                  5. LIQUOR                  7.</p>
<p>8. Package Store Tasting Permit (PS)</p>	<p>9. 50.00</p>
<p>10. OUR FAVORITE FOOD STORE #999</p> <p>11. OUR FAVORITE BEVERAGE COMPANY LLC</p> <p>12. PO BOX 835555                  AUSTIN, TX 78787 5555</p> <p><b>LOCATION:</b></p> <p>14. 100 EAST SOMETHING STREET                  BEECITY, TX 78555</p> <p>16. BEE COUNTY</p>	<p><b>ORIGINAL ISSUED:</b></p> <p>13. 10/26/1977</p> <p><b>EXPIRES:</b></p> <p>15. 02/07/2014</p> <p><b>ISSUED:</b></p> <p>17. 05/05/2012</p>

1. Approval date of permit
2. Permit number
3. Type of transaction (renewal, original, etc.)
4. Type of permit (Mixed Beverage Permit, Private Club Registration Permit, etc)
5. Classification type-Liquor
6. Intentionally left blank
7. Permit fee paid (only collect if listed)
8. Subordinate permit(s) it will be shown in this box
9. Permit subordinate(s) fee paid (can collect 1/2 the amount shown)
10. Trade name
11. Owner's name
12. Mailing address (including city, state and zip code)
13. Original issued (original issue date of permit)
14. Location address (including city, state and zip code)
15. Expires (expiration date of permit)
16. County of location (name of county where permit is located)
17. Issued (date original permit was issued)

Mixed Beverage Permit and Mixed Beverage Restaurant Permit with a Food and Beverage Certificate local fees **cannot** be collected until the third (3<sup>rd</sup>) year after issuance.

The third (3<sup>rd</sup>) year notification cards are sent monthly for those businesses reaching the end of their exemption status as per Section 11.38 of Alcoholic Beverage Code.

**Third Year License/Permit Card (Renewals)**

<p><b>1. 3RD YR Notification</b>  <b>3. Mixed Beverage Restaurant Permit with FB</b>    <b>4.</b>  <b>6.</b></p>	<p><b>2. RM987654</b>  <b>5. LIQUOR</b>  <b>7.</b></p>
<p><b>8. Beverage Cartage Permit (PE)</b></p>	<p><b>9.</b></p>
<p><b>10. OUTSIDE PIZZA OVEN</b></p> <p><b>11. PIZZA OVEN OF UPSTATE TEXAS INC.</b>  <b>12. 1234 FRED MOUSE PKWY</b>  LONGVIEW, TX 75555</p> <p><b>LOCATION:</b>  <b>14. 5678 LOOP 912</b>  PALESTINE, TX 75888</p> <p><b>16. ANDERSON COUNTY</b></p>	<p><b>EXPIRES:</b>  <b>13. 10/31/2012</b></p> <p><b>ORIGINAL ISSUED:</b>  <b>15. 11/01/2007</b></p> <p><b>17.</b></p>

1. Notification of MB and RM's reaching third (3<sup>rd</sup>) year collection status
2. Permit number
3. Type of permit (mixed beverage, mixed beverage permit with FB)
4. Left blank intentionally-no approved transaction
5. Classification type (Liquor)
6. Left blank intentionally-no fees listed-no open approved transaction at this time
7. Permit fee paid (only collect if listed)
8. Subordinate permit(s) will be shown in this box
9. Left blank intentionally-no fees listed-no open approved transaction at this time
10. Trade name
11. Owner's name
12. Mailing address (including city, state and zip code)
13. Expiration date of permit
14. Location address (including city, state and zip code)
15. Original issue (date original permit was issued)
16. County of location (name of county where permit is located original issued)
17. Left blank intentionally

The Tax Assessor Collector must determine the renewal year, review the current fee chart for that renewal year, and then determine State Fees Paid to TABC collected at time of renewal.

## Collection Fee Charts

### Collection of County Fees Other than Beer – Section 11.38

The Alcoholic Beverage Code allows the Commissioner's Court to collect a fee not to exceed one-half of the State Fees paid to TABCs for permits issued in that county.

The surcharges mandated by this legislation are **not** subject to local fees as authorized by Section 11.38.

**TABC will NOT collect these fees.**

**The collection of the fees authorized by 61.36 is the responsibility of each county.**

**IT IS THE RESPONSIBILITY OF THE APPLICANT/LICENSEE/PERMITEE TO PAY ANY FEES DUE DIRECTLY TO THE COUNTY.**

CODE	CLASSES	STATE FEES PAID TO TABC	STATE SURCHARGE	MAXIMUM COUNTY FEE
PE	Beverage Cartage Permit	\$40	For current surcharges, check the TABC website at <a href="http://www.tabc.state.tx.us">www.tabc.state.tx.us</a>	\$20
J	Bonded Warehouse Permit	\$300		\$150
B	Brewer's Permit	\$3,000		\$1,500
CB	Caterer's Permit*	\$1,000		\$500
D	Distiller's & Rectifier's Permit	\$3,000		\$1,500
BP	Brewpub License	\$1,000		\$500
LP	Local Distributor's Permit	\$200		\$100
LI	Local Industrial Alcohol Manufacturer's Permit	\$200		\$100
MR	Market Research Packager's Permit	\$200		\$100
MI	Minibar Permit	Original \$4,000		\$2,000
		1st Renewal \$3,000		\$1,500
		2nd Renewal \$2,000		\$1,000
		3rd and All Subsequent Renewals \$1,500		\$750
MB	Mixed Beverage Permit**	**		**
RM	Mixed Beverage Restaurant Permit with FB**	**		**
LB	Mixed Beverage Late Hours*	\$300		\$150
P	Package Store Permit	\$1,000		\$500
PS	Package Store Tasting Permit	\$50		\$25
Q	Wine Only Package Store	\$150		\$75
W	Wholesaler's Permit	\$3,750		\$1,875
X	General Class B Wholesaler's Permit	\$600		\$300
LX	Local Class B Wholesaler's Permit	\$150		\$75
V	Wine and Beer Retailer's Permit Excursion Boat	\$260	\$130	
Z	Wine Bottler's Permit	\$450	\$225	
G	Winery Permit	\$150	\$75	
GF	Winery Festival Permit	\$100	\$50	

\*Exempt until third (3<sup>rd</sup>) year after issuance of original permit.

\*\*See charts on the next pages for a breakdown of fees that can be collected.

## Helpful Charts: Two-Year Permit

The charts below list the Mixed Beverage Permit and Mixed Beverage Restaurant Permit with FB Certificate with related fees and surcharges that can be renewed at the Tax Assessor-Collector's office.

2010	RENEWAL DATE	STATE FEES PAID TO TABC	FEES COUNTY/CITY MAY COLLECT
Original Issuance Date and 1 <sup>st</sup> year in business	1/2/2010	\$6,000	\$0
1 <sup>st</sup> Renewal (2 <sup>nd</sup> year in business)	1/2/2012	\$4,500	\$0
3 <sup>rd</sup> year in business*	1/2/2013	\$0	\$1,125
2 <sup>nd</sup> Renewal (4 <sup>th</sup> & 5 <sup>th</sup> year in business)	1/2/2014	\$3,000	\$1,500
3 <sup>rd</sup> Renewal (6 <sup>th</sup> & 7 <sup>th</sup> year in business)	1/2/2016	\$1,500	\$750
4 <sup>th</sup> Renewal (8 <sup>th</sup> & 9 <sup>th</sup> year in business)	1/2/2018	\$1,500	\$750
2011	RENEWAL DATE	STATE FEES PAID TO TABC	FEES COUNTY/CITY MAY COLLECT
Original Issuance Date and 1 <sup>st</sup> year in business	1/2/2011	\$6,000	\$0
1 <sup>st</sup> Renewal (2 <sup>nd</sup> year in business)	1/2/2013	\$4,500	\$0
3 <sup>rd</sup> year in business*	1/2/2014	\$0	\$1,125
2 <sup>nd</sup> Renewal (4 <sup>th</sup> & 5 <sup>th</sup> year in business)	1/2/2015	\$3,000	\$1,500
3 <sup>rd</sup> Renewal (6 <sup>th</sup> & 7 <sup>th</sup> year in business)	1/2/2017	\$1,500	\$750
4 <sup>th</sup> Renewal (8 <sup>th</sup> & 9 <sup>th</sup> year in business)	1/2/2019	\$1,500	\$750
2012	RENEWAL DATE	STATE FEES PAID TO TABC	FEES COUNTY/CITY MAY COLLECT
Original Issuance Date and 1 <sup>st</sup> year in business	1/2/2012	\$6,000	\$0
1 <sup>st</sup> Renewal (2 <sup>nd</sup> year in business)	1/2/2014	\$4,500	\$0
3 <sup>rd</sup> year in business*	1/2/2015	\$0	\$1,125
2 <sup>nd</sup> Renewal (4 <sup>th</sup> & 5 <sup>th</sup> year in business)	1/2/2016	\$3,000	\$1,500
3 <sup>rd</sup> Renewal (6 <sup>th</sup> & 7 <sup>th</sup> year in business)	1/2/2018	\$1,500	\$750
4 <sup>th</sup> Renewal (8 <sup>th</sup> & 9 <sup>th</sup> year in business)	1/2/2020	\$1,500	\$750

\*This is for the third (3<sup>rd</sup>) year in business **only**.  
\$4,500/2=\$2,250/2=\$1,125.

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\*This is for the third (3<sup>rd</sup>) year in business **only**.  
\$4,500/2=\$2,250/2=\$1,125.

2013	RENEWAL DATE	STATE FEES PAID TO TABC	FEES COUNTY/CITY MAY COLLECT
<b>Original Issuance Date and 1<sup>st</sup> year in business</b>	1/2/2013	\$6,000	\$0
<b>1<sup>st</sup> Renewal</b> (2 <sup>nd</sup> year in business)	1/2/2015	\$4,500	\$0
3 <sup>rd</sup> year in business*	1/2/2016	\$0	\$1,125
<b>2<sup>nd</sup> Renewal</b> (4 <sup>th</sup> & 5 <sup>th</sup> year in business)	1/2/2017	\$3,000	\$1,500
<b>3<sup>rd</sup> Renewal</b> (6 <sup>th</sup> & 7 <sup>th</sup> year in business)	1/2/2019	\$1,500	\$750
<b>4<sup>th</sup> Renewal</b> (8 <sup>th</sup> & 9 <sup>th</sup> year in business)	1/2/202	\$1,500	\$750
2014	RENEWAL DATE	STATE FEES PAID TO TABC	FEES COUNTY/CITY MAY COLLECT
<b>Original Issuance Date and 1<sup>st</sup> year in business</b>	1/2/2014	\$6,000	\$0
<b>1<sup>st</sup> Renewal</b> (2 <sup>nd</sup> year in business)	1/2/2016	\$4,500	\$0
3 <sup>rd</sup> year in business*	1/2/2017	\$0	\$1,125
<b>2<sup>nd</sup> Renewal</b> (4 <sup>th</sup> & 5 <sup>th</sup> year in business)	1/2/2018	\$3,000	\$1,500
<b>3<sup>rd</sup> Renewal</b> (6 <sup>th</sup> & 7 <sup>th</sup> year in business)	1/2/2020	\$1,500	\$750
<b>4<sup>th</sup> Renewal</b> (8 <sup>th</sup> & 9 <sup>th</sup> year in business)	1/2/2022	\$1,500	\$750
2015	RENEWAL DATE	STATE FEES PAID TO TABC	FEES COUNTY/CITY MAY COLLECT
<b>Original Issuance Date and 1<sup>st</sup> year in business</b>	1/2/2015	\$6,000	\$0
<b>1<sup>st</sup> Renewal</b> (2 <sup>nd</sup> year in business)	1/2/2017	\$4,500	\$0
3 <sup>rd</sup> year in business*	1/2/2018	\$0	\$1,125
<b>2<sup>nd</sup> Renewal</b> (4 <sup>th</sup> & 5 <sup>th</sup> year in business)	1/2/2019	\$3,000	\$1,500
<b>3<sup>rd</sup> Renewal</b> (6 <sup>th</sup> & 7 <sup>th</sup> year in business)	1/2/2021	\$1,500	\$750
<b>4<sup>th</sup> Renewal</b> (8 <sup>th</sup> & 9 <sup>th</sup> year in business)	1/2/2023	\$1,500	\$750

\*This is for the 3<sup>rd</sup> year in business only.  $\$4,500/2=\$2,250/2=\$1,125$ .

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\*This is for the 3<sup>rd</sup> year in business only.  $\$4,500/2=\$2,250/2=\$1,125$ .

## Collection of County Fees for Beer – Section 61.36

The commissioners' court of a county may levy and collect a fee equal to one-half the State Fees Paid to TABC for each license, except a temporary or agent's beer license, issued for premises located within the county. The chart below lists those types of licenses/permits.

The surcharges mandated by this legislation are **not** subject to local fees as authorized by Section 61.36.

**TABC will NOT collect these fees.**

**The collection of the fees authorized by 61.36 is the responsibility of each county.**

**IT IS THE RESPONSIBILITY OF THE APPLICANT/LICENSEE/PERMITEE TO PAY ANY FEES DUE DIRECTLY TO THE COUNTY.**

CODE	CLASSES	STATE FEES PAID TO TABC	STATE SURCHARGE	MAXIMUM COUNTY FEE	
BC	Branch Distributor's License	\$150	For current surcharges, check the TABC website at <a href="http://www.tabc.state.tx.us">www.tabc.state.tx.us</a>	\$75	
BB	General Distributor's License	\$600		\$300	
BI	Importer's License	\$40		\$20	
BJ	Importer's Carrier's License	\$40		\$20	
BD	Local Distributor's License	\$150		\$75	
BA	Manufacturer's License 1 <sup>st</sup> Establishment	\$1,500		\$750	
	2 <sup>nd</sup> Establishment	\$3,000		\$1,500	
	3 <sup>rd</sup> , 4 <sup>th</sup> & 5 <sup>th</sup> Establishments	\$8,550		\$4,275	
	Excess of 5 Establishments	\$16,800		\$8,400	
MW	Manufacturer's Warehouse License	\$600		\$300	
BP	Brewpub License	\$1,000		\$500	
BF	Beer Retailer's Off Premise License	\$120		\$60	
BE	Beer Retailer's On Premise License (Excluding BEXAR, DALLAS, HARRIS, TARRANT Counties)	\$300		\$150	
BE	Beer Retailer's On Premise License (BEXAR, DALLAS, HARRIS, TARRANT Counties)	Original		\$2,000	\$1,000
		Renewal		\$1,500	\$750
BL	Retail Dealer's On Premise Late Hours License	\$500		\$250	
BG	Wine and Beer Retailer's Permit (Excluding BEXAR, DALLAS, HARRIS, TARRANT Counties)	\$350	\$175		
BG	Wine and Beer Retailer's Permit (BEXAR, DALLAS, HARRIS, TARRANT Counties)	Original	\$2,000	\$1,000	
		Renewal	\$1,500	\$750	
BQ	Wine and Beer Retailer's Off Premise Permit	\$120	\$60		



## ***TABC Support***

For inquiries or additional information contact:

Jeff Richards at 512-206-3312  
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Texas Alcoholic Beverage Commission  
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Austin, TX 78711-3127

***Two-Year Fee Chart may be found on our website at:***  
**[www.tabc.texas.gov](http://www.tabc.texas.gov)**

***Texas Alcoholic Beverage Code may be found on our website at:***  
**[www.tabc.texas.gov](http://www.tabc.texas.gov)**

***Billing Card Inquiry and Examples; and Inquiry instructions may be found on our website at:***  
**[http://www.tabc.texas.gov/licensing/current\\_month/county\\_listing.asp](http://www.tabc.texas.gov/licensing/current_month/county_listing.asp)**

**Thank you!**

## ***Alcoholic Beverage Code:***

### ***Applicable Sections for Tax Assessor-Collectors:***

**Sec. 5.50. ESTABLISHMENT OF CERTAIN FEES** (b) The commission, by rule, shall assess and collect annual surcharges from all holders of a certificate, permit, or license issued by the commission in addition to any fee set by this code. The surcharges shall be set at a level so that the anticipated total of all fees collected by the commission for a fiscal year and all surcharges for a fiscal year are equal to the legislative appropriation to the commission for the regulation of alcoholic beverages. In assessing a surcharge, the commission may not overly penalize any segment of the alcoholic beverage industry or impose an undue hardship on small businesses.

**Sec. 6.02. COORDINATION OF EXPIRATION DATES.** (a) The commission may authorize a licensee or permittee to change the expiration date of a license or permit held by the licensee or permittee to any date that is agreeable to the commission, consistent with a reasonable annual distribution of renewal application review work of the commission, and to the licensee or permittee. (b) The fee for an application for a change in expiration date is \$25 per license or permit affected. (c) The commission may not abate or refund a license or permit fee because of a change in the expiration date made under this section but may authorize a license or permit period of less than one year for the period during which the expiration date is changed. The commission may not authorize a license or permit period of greater than two years.

**Sec. 6.04. GRACE PERIOD ON RENEWAL OF LICENSES AND PERMITS.** (a) Notwithstanding any other provision of this code, the holder of a license or permit issued under this code may renew the license or permit rather than reapply for an original license or permit if, not later than the 30th day after the date of the expiration of the license or permit, the holder files a renewal application and the required license or permit fee with the commission and pays a late fee as provided by rules of the commission.

**Sec. 11.09. EXPIRATION OR SUSPENSION OF PERMIT.** (a) A permit issued under this code expires on the second anniversary of the date it is issued, except as provided by Subsections (d) and (e) or another provision of this code. Notwithstanding Section 5.50(b), the commission shall double the amount of fees and surcharges otherwise applicable under this code for a permit with a two-year term. (b) A secondary permit which requires the holder of the permit to first obtain another permit, including a late hours permit or temporary permit, expires on the same date the basic or primary permit expires. The commission may not prorate or refund any part of the fee for the secondary permit if the application of this section results in the expiration of the permit in less than two years. (c) An action by the commission resulting in the suspension of a basic or primary permit also acts to suspend any secondary permit held by the holder of the basic or primary permit. (d) The commission by rule may require that the expiration date for an individual permit holder's permit is the first anniversary of the date on which the permit is issued due to the permit holder's violation history. (e) The commission may issue a permit with an expiration date less than two years after the date the permit is issued in order to maintain a reasonable annual distribution of renewal application review work and permit fees. If the commission issues a permit with an expiration date less than two years after the date the permit is issued, the commission shall prorate the permit fee on a monthly basis so that the permit holder pays only that portion of the permit fee that is allocable to the number of months during which the permit is valid.

**Sec. 11.38. LOCAL FEE AUTHORIZED.** (a) The governing body of a city or town may levy and collect a fee not to exceed one-half the State Fees Paid to TABC for each permit issued for premises located within the city or town. The commissioners court of a county may levy and collect a fee equal to one-half of the State Fees Paid to TABC for each permit issued for premises located within the county. Those authorities may not levy or collect any other fee or tax from the permittee except general ad valorem taxes, the hotel occupancy tax levied under Chapter 351, Tax Code, and the local sales and use tax levied under Chapter 321, Tax Code. (b)The commission or administrator may cancel a permit if it finds that the permittee has not paid a fee levied under this section. A permittee who sells an alcoholic beverage without first having paid a fee levied under this section commits a misdemeanor punishable by a fine of not less than \$10 nor more than \$200. (c)Nothing in this code shall be construed as a grant to any political subdivision of the authority to regulate permittees except by collecting the fees authorized in this section and exercising those powers granted to political subdivisions by other provisions of this code. (d)The following are exempt from the fee authorized in this section:

- (1) agent's, airline beverage, passenger train beverage, industrial, carrier's, private carrier's, private club registration, local cartage, storage, and temporary wine and beer retailer's permits;
- (2) a wine and beer retailer's permit issued for a dining, buffet, or club car; and
- (3) a mixed beverage permit during the three-year period following the issuance of the permit.

(e)The commission or administrator may cancel or deny a permit for the retail sale or service of alcoholic beverages, including a permit held by the holder of a food and beverage certificate, if it finds that the permit holder or applicant has not paid delinquent ad valorem taxes due on that permitted premises or due from a business operated on that premises to any taxing authority in the county of the premises. For purposes of this subsection, a permit holder or applicant is presumed delinquent in the payment of taxes due if the permit holder or applicant:

- (1) is placed on a delinquent tax roll prepared under Section 33.03, Tax Code;
- (2) has received a notice of delinquency under Section 33.04, Tax Code; and
- (3) has not made payment required under Section 42.08, Tax Code.

(f)In this section, "applicant" has the meaning assigned by Section 11.45.

**Sec. 11.45. "APPLICANT" DEFINED.** The word "applicant," as used in Sections 11.46 through 11.48 of this code, also includes, as of the date of the application, each member of a partnership or association and, with respect to a corporation, each officer and the owner or owners of a majority of the corporate stock. This section shall not be construed as prohibiting anything permitted by Section 22.06, 24.05, or 102.05 of this code.

**Sec. 61.03. EXPIRATION OR SUSPENSION OF LICENSE.** (a) Except as provided by Subsections (d) and (e) or another provision of this code, any license except a branch, importer's, importer's carrier's, or temporary license expires on the second anniversary of the date on which it is issued. Notwithstanding Section 5.50(b), the commission shall require double the amount of fees and surcharges otherwise applicable under this code for a license with a two-year term. (b) A secondary license which requires the holder of the license to first obtain another license, including a late hours license or temporary license, expires on the same date the basic or primary license expires. The commission may not prorate or refund any part of the fee for the secondary license if the application of this section results in the expiration of the license in less than two years. (c) An action by the commission resulting in the suspension of a basic or primary license also acts to suspend any secondary license held by the holder of the basic or primary license. (d) The commission by rule may require that the expiration date for an individual license holder's license is the first anniversary of the date on which the license is issued due to the license holder's violation history. (e) The commission may issue a license with an expiration date less than two years after the date the license is issued in order to maintain a reasonable annual

distribution of renewal application review work and license fees. If the commission issues a license with an expiration date less than two years after the date the license is issued, the commission shall prorate the license fee on a monthly basis so that the license holder pays only that portion of the license fee that is allocable to the number of months during which the license is valid.

**NOTE:** Except as otherwise provided by this Act, the changes in law made by this Act apply only to a license or permit issued or renewed on or after September 1, 2007. A license or permit issued or renewed before September 1, 2007, expires on its own terms and is governed by the law in effect when the license or permit was issued or renewed, and the former law is continued in effect for that purpose. (Acts of the 80th Legislature, Regular Session, 2007)

**Sec. 61.36. LOCAL FEE AUTHORIZED.** (a) The governing body of an incorporated city or town may levy and collect a fee not to exceed one-half of the State Fees Paid to TABC for each license, except a temporary or agent's beer license, issued for premises located within the city or town. The commissioners court of a county may levy and collect a fee equal to one-half the State Fees Paid to TABC for each license, except a temporary or agent's beer license, issued for premises located within the county. Those authorities may not levy or collect any other fee or tax from the licensee except general ad valorem taxes, the hotel occupancy tax levied under Chapter 351, Tax Code, and the local sales and use tax levied under Chapter 321, Tax Code. (b) The commission or administrator may cancel a license if it finds the licensee has not paid a fee levied under this section. A licensee who sells an alcoholic beverage without first having paid a fee levied under this section commits a misdemeanor punishable by a fine of not less than \$10 nor more than \$200. (c) Nothing in this code shall be construed as a grant to any political subdivision of the authority to regulate licensees except by collecting the fees authorized in this section and exercising those powers granted to political subdivisions by other provisions of this code. (d) The commission or administrator may cancel or deny a license for the retail sale of alcoholic beverages, including a license held by the holder of a food and beverage certificate, if it finds that the license holder or applicant has not paid delinquent ad valorem taxes due on that licensed premises or due from a business operated on that premises to any taxing authority in the county of the premises. For purposes of this subsection, a license holder or applicant is presumed delinquent in the payment of taxes due if the license holder or applicant:

- (1) is placed on a delinquent tax roll prepared under Section 33.03, Tax Code;
  - (2) has received a notice of delinquency under Section 33.04, Tax Code; and
  - (3) has not made a payment required under Section 42.08, Tax Code.
- (e) In this section, "applicant" has the meaning assigned by Section 11.45.

**Sec. 61.48. RENEWAL APPLICATION.** An application to renew a license shall be filed in writing with the assessor and collector of taxes of the county in which the licensed premises are located no earlier than 30 days before the license expires but not after it expires. The application shall be signed by the applicant and shall contain complete information required by the commission showing that the applicant is not disqualified from holding a license. The application shall be accompanied by the appropriate license fee plus a filing fee of \$2. The assessor and collector of taxes shall deposit the \$2 filing fee in the county treasury and shall account for it as a fee of office. No applicant for a renewal may be required to pay any fee other than license fees and the filing fee unless he is required by the commission or administrator to submit to a renewal hearing before the county judge.

**Sec. 61.49. RENEWAL APPLICATION TRANSMITTED TO COMMISSION.** When the renewal application has been filed in accordance with Section 61.48 of this code, the assessor and collector of taxes shall transmit to the commission the original copy of the application plus a certification that all required fees have been paid for the ensuing license period. On receiving the application and certification, the commission or administrator may in its discretion issue a renewal

license or reject the application and require the applicant to file an application with the county judge and submit to a hearing as is required in the case of an original application. When an application for renewal is rejected, the applicant is entitled to a refund of any license fee that was paid to the assessor and collector of taxes at the time the renewal application was filed.

**Sec. 70.01. AUTHORIZED ACTIVITIES.** The holder of a retail dealer's on-premise late hours license may sell beer for consumption on the premises on Sunday between the hours of 1:00 a.m. and 2 a.m. and on any other day between the hours of 12 p.m. and 2 a.m. if the premises covered by the license are in an area where the sale of beer during the hours is authorized by this code.

**Sec. 70.02. FEE.** The annual State Fees Paid to TABC for a retail dealer's on-premise late hours license is \$250.

**Sec. 70.03. APPLICATION OF CERTAIN CODE PROVISIONS.** All provisions of this code which apply to a retail dealer's on-premise license also apply to a retail dealer's on-premise late hours license.