

ALCOHOLIC BEVERAGE CODE
TITLE 5. TAXATION
CHAPTER 205. REVENUE ALLOCATION

Sec. 205.02. DISPOSITION OF RECEIPTS.

Text of (a) as amended by Acts 1984, 68th Leg., 2nd C.S., ch. 28,
art. II, part B, Sec. 12

(a) After allocation of funds to defray administrative expenses as provided in the current departmental appropriations act, receipts from the sale of tax stamps and funds derived from taxes on distilled spirits, wine, beer, and ale and malt liquor shall be deposited in the general revenue fund. An amount equal to one-fourth of the net revenue shall be transferred to the foundation school fund, and an amount equal to three-fourths of the net revenue shall be credited to the general revenue fund.

Text of (a) as amended by Acts 1984, 68th Leg., 2nd C.S., ch. 31,
art. 2, Sec. 22

(a) After allocation of funds to defray administrative expenses as provided in the current departmental appropriations act, receipts from the sale of tax stamps and funds derived from taxes on distilled spirits, wine, beer, and ale and malt liquor shall be deposited in the general revenue fund. An amount equal to 5/24ths of the net revenue shall be transferred to the available school fund, an amount equal to 1/24th of the net revenue shall be transferred to the foundation school fund, and an amount equal to three-fourths of the net revenue shall be credited to the general revenue fund.

(b) All revenues derived from the collection of permit or license fees provided for in this code, except fees for temporary licenses, shall be deposited to the credit of the general revenue fund.

(c), (d) Repealed by Acts 1993, 73rd Leg., ch. 934, Sec. 110, eff. Jan. 1, 1994.

Acts 1977, 65th Leg., p. 542, ch. 194, Sec. 1, eff. Sept. 1, 1977. Amended by Acts 1981, 67th Leg., p. 2254, ch. 540, Sec. 13, eff. Sept. 1, 1981; Acts 1984, 68th Leg., 2nd C.S., ch. 28, art. II, part B, Sec. 12, eff. Sept. 1, 1984; Acts 1984, 68th Leg., 2nd C.S., ch. 31, art. 2, Sec. 22, eff. Oct. 2, 1984; Acts 1985, 69th Leg., ch. 94, Sec. 1, eff. Sept. 1, 1985; Acts 1993, 73rd Leg., ch. 934, Sec. 110, eff. Jan. 1, 1994.

For expiration of Section 205.03, see Subsection (p).

Sec. 205.03. EXCEPTION FOR CERTAIN WINE-RELATED REVENUE.

(a) Repealed by Acts 2015, 84th Leg., R.S., Ch. 847 , Sec. 2, eff. September 1, 2015.

(b) Notwithstanding Section [205.02](#), the following revenue may be appropriated for each state fiscal year only as specified by this section:

(1) the lesser of:

(A) the amount, if any, by which the amount of revenue derived from excise taxes on wine produced in a state other than Texas and any sales taxes collected from holders of out-of-state winery direct shipper's permits as a result of the passage of Senate Bill No. 877 by the 79th Legislature, Regular Session, 2005, according to the most recent projection, as of the beginning of the fiscal year, by the comptroller for the fiscal year exceeds the amount of revenue from those sources for fiscal year 2014, compounded annually for fiscal years 2015-2025 by the average percentage by which revenue from those sources increased from one fiscal year to the next between September 1, 2005, and August 31, 2013; or

(B) \$1 million; and

(2) the lesser of:

(A) the amount, if any, by which revenue derived from excise taxes on wine produced in this state and sales taxes remitted by holders of winery permits in this state, according to the most recent projection, as of the beginning of the fiscal year, by the comptroller for the fiscal year exceeds the amount of revenue from those sources for fiscal year 2014, compounded annually for fiscal years 2015-2025 by the average percentage by which revenue

from those sources increased from one fiscal year to the next between September 1, 2005, and August 31, 2013; or

(B) \$1 million.

(c) Out of the amounts available under Subsections (b)(1) and (2) for a fiscal year, the lesser of \$830,000 or the total amount available under those subdivisions may be appropriated only to Texas A&M AgriLife Extension Service.

(d) If the amount available for a fiscal year under Subsections (b)(1) and (2) exceeds \$830,000, the lesser of \$365,000 or the total amount available under those subdivisions may be appropriated only to the Texas Tech University Viticulture and Enology program.

(e) If the amount available for a fiscal year under Subsections (b)(1) and (2) exceeds \$1,195,000, the lesser of the amount remaining under Subsection (b)(2) or \$150,000 may be appropriated only to the Texas Wine Marketing Research Institute at Texas Tech University.

(f) Repealed by Acts 2015, 84th Leg., R.S., Ch. 847 , Sec. 2, eff. September 1, 2015.

(g) Repealed by Acts 2015, 84th Leg., R.S., Ch. 847 , Sec. 2, eff. September 1, 2015.

(h) Repealed by Acts 2015, 84th Leg., R.S., Ch. 847 , Sec. 2, eff. September 1, 2015.

(i) Repealed by Acts 2015, 84th Leg., R.S., Ch. 847 , Sec. 2, eff. September 1, 2015.

(j) If the amount available for a fiscal year under Subsections (b)(1) and (2) exceeds the maximum amount that may be appropriated under Subsections (c), (d), and (e), the lesser of the amount remaining under Subsections (b)(1) and (2) or \$150,000 may be appropriated only for distribution to the T. V. Munson Viticulture and Enology Center of the Grayson County Junior College District to fund educational programs at the center.

(k) Repealed by Acts 2015, 84th Leg., R.S., Ch. 847 , Sec. 2, eff. September 1, 2015.

(l) Repealed by Acts 2015, 84th Leg., R.S., Ch. 847 , Sec. 2, eff. September 1, 2015.

(m) Repealed by Acts 2015, 84th Leg., R.S., Ch. 847 , Sec. 2,

eff. September 1, 2015.

(n) If revenue derived under Subsection (b)(2) is not otherwise appropriated under this section, the lesser of that remaining revenue or \$300,000 may be appropriated only for deposit into the wine industry development fund:

(1) for the development of technologies, strategies, and practices for mitigating or eliminating the effects of frost, pestilence, or infestation on grapevines for which money donated from private sources under Chapter 50B, Agriculture Code, is also spent; and

(2) in an amount that does not exceed the amount of the donated money described by Subdivision (1) that is spent for the same purposes.

(n-1) Any revenue available for a fiscal year under Subsection (b) that is not otherwise appropriated as authorized by this section may be appropriated only to the Department of Agriculture for deposit into the wine industry development fund for:

(1) the development of technologies, strategies, and practices for mitigating or eliminating the effects of frost, pestilence, or infestation on grapevines; and

(2) the department's direct and indirect costs associated with administering programs under Subsection (n) or Subdivision (1) of this subsection.

(o) Repealed by Acts 2015, 84th Leg., R.S., Ch. 847, Sec. 2, eff. September 1, 2015.

(p) This section expires September 1, 2025.

Added by Acts 2005, 79th Leg., Ch. 375 (S.B. 1370), Sec. 1, eff. September 1, 2005.

Amended by:

Acts 2015, 84th Leg., R.S., Ch. 846 (S.B. 880), Sec. 5, eff. September 1, 2015.

Acts 2015, 84th Leg., R.S., Ch. 847 (S.B. 881), Sec. 1, eff. September 1, 2015.

Acts 2015, 84th Leg., R.S., Ch. 847 (S.B. 881), Sec. 2, eff. September 1, 2015.