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TEXAS COMPTROLLER
OF PUBLIC ACCOUNTS

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MIXED BEVERAGE TAXES: WHAT YOU CAN EXPECT



CONGRATULATIONS ON SUCCESSFULLY OBTAINING A MIXED BEVERAGE PERMIT.

The Comptroller’s office wants to make sure you are aware of your mixed beverage tax and recordkeeping responsibilities.

As a mixed beverage permittee, you hold the following permits:

- [Mixed beverage gross receipts tax.](#)
- [Mixed beverage sales tax.](#)
- [Limited sales and use tax.](#)

party, alcoholic beverages to customers — if you meet certain requirements. For information on these requirements, please contact the Texas Alcoholic Beverage Commission (TABC).

MIXED BEVERAGE TAX EXEMPTION

There are no exemptions from [mixed beverage gross receipts tax](#). However, because the [mixed beverage sales tax](#) is administered, collected and enforced the same way as limited sales and use tax, some exemptions may apply.

GOVERNMENT ENTITIES

Government entities exempt under Tax Code [Section 151.309, Governmental Entities](#), can claim exemption from mixed beverage sales tax on the purchase of mixed beverages. These government entities include:

- The federal government and its agencies and departments (including branches of the military).
- Texas state and local government agencies, cities, counties, public schools, school districts and state institutions of higher education.
- You may accept an [exemption certificate](#) from a government entity in good faith, including a Texas state university or college, if the exemption certificate states that it applies to purchases of alcoholic beverages.

TAX RATES

The following taxes apply to the sale or service of distilled spirits, wine and malt beverages (including beer and ale). As a mixed beverage permittee, you must:

- Pay a 6.7 percent **mixed beverage gross receipts tax** on the total amount received from the sale or service of alcoholic beverages, and on ice and nonalcoholic beverages sold or served to be mixed with an alcoholic beverage and consumed at your business.
- Collect an 8.25 percent **mixed beverage sales tax** on the total amount received for each alcoholic beverage sold or served, and on ice and nonalcoholic beverages sold or served to be mixed with an alcoholic beverage and consumed at your business.
- Collect 6.25 **state sales tax** and up to 2 percent in **local sales tax** on alcoholic beverages that are sold for [pick-up, to-go or delivery](#) for off-premises consumption.

ALCOHOL PICKED UP, TAKEN TO GO OR DELIVERED FOR OFF-PREMISES CONSUMPTION

As a mixed beverage permit holder, you can allow your customers to pick up or take to-go alcoholic beverages for off-premises consumption — as well as deliver, or have delivered by a third

You must keep extensive records of your sales and services. Recordkeeping requirements are described in **mixed beverage tax rules 3.1001 and 3.1002.**

FOR MORE INFORMATION,
SEARCH OUR WEBSITE AT
COMPTROLLER.TEXAS.GOV

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NONPROFIT ORGANIZATIONS

A nonprofit organization that qualifies for a Texas tax exemption under [Section 151.310, Religious, Educational, and Public Service Organizations](#), is exempt from paying tax on purchases that relate to the organization's purpose. Normally, the purchase of alcohol does not relate to the purpose of an exempt organization, and as a result most purchases by nonprofit organizations are not exempt from mixed beverage sales tax.

REPORTS, PAYMENTS AND PENALTIES

Mixed beverage tax reports and payments are due on the 20th day of the month following the reporting month and can be filed online with [Webfile](#). Sales tax reports that include pick-up, to-go or delivery sales of alcohol may be due monthly, quarterly or annually depending on your filing type.

There are penalties for late payment and late filing for mixed beverage tax reports and limited sales and use tax returns. There is also a \$50 late filing penalty on reports filed after the due date, even if no tax is owed. If tax is owed and payment is 1-30 days late, a penalty of 5 percent of the tax due is assessed; if more than 30 days late, the penalty is 10 percent. On the 61st day after the due date, interest accrual begins.

RECORDKEEPING

You must keep detailed records of your sales and services. Recordkeeping requirements are described in [Rule 3.1001, Mixed Beverage Gross Receipts](#), and [Rule 3.1002, Mixed Beverage Sales Tax](#).

Records include receipts and invoices (source records) for each individual sale and complimentary drink. The daily summary includes the source records for that day and additional information such as:

- Alcohol picked up, taken to-go or delivered for off-premises consumption.
- Opening and closing inventory amounts.

- Alcohol that was spilled or broken (requires a written report at the time of loss).
- Changes in drink prices, glass sizes, recipes, pour amounts, parties and promotions.
- Alcohol used in cooking (identify on purchase invoices).
- Alcohol lost from cleaning or repair of equipment (requires a written report at the time loss or a copy of repair/service invoices).
- Cover charges.
- Alcohol that was stolen (requires a police report).
- Alcohol lost in a disaster (the disaster must be reported to the Comptroller's office).

You must also keep a record of all alcohol purchases for at least four years. You should keep records longer when you have circumstances in which tax, penalty or interest could be assessed, collected or refunded or when an administrative hearing or judicial procedure is pending.

SECURITY REQUIREMENTS

Two separate bonds are required as [security](#) for the payment of both mixed beverage taxes: one for the mixed beverage gross receipts tax and one for the mixed beverage sales tax. These bonds are in addition to conduct surety bonds required by the [Texas Alcoholic Beverage Commission](#).

ADDITIONAL INFORMATION

You can find additional information, including the [mixed beverage tax rules](#), [forms](#), [publications](#) and [frequently asked questions](#), on our [Texas Taxes](#) webpage.

Say goodbye to paper returns and file and pay online with

web file eSystems Login 



This publication is intended as a general guide and not as a comprehensive resource on the subjects covered. It is not a substitute for legal advice.

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