



OFFICE OF THE ATTORNEY GENERAL OF TEXAS

AUSTIN

ERNEST C. MANN
ATTORNEY GENERAL

Honorable Bert Ford
Administrator
Texas Liquor Control Board
Austin, Texas

Dear Sir:

Opinion No. O-1042
Re: When does the tax accrue
on beer by the holders
of a manufacturer license?

Your request for an opinion on the above stated question has been received by this office.

Section (d) of Article 667-23 of the Penal Code provides that:

"No person holding a manufacturer's license in this State shall be required to affix stamps on any container of beer stored in the brewery where the same is brewed or being transported therefrom to a point outside this State."

You are, therefore, respectfully advised that it is the opinion of this department that the State tax is not due the State as long as the beer remains in storage where the same is brewed.

Trusting that the foregoing answers your inquiry, we remain

Yours very truly

ATTORNEY GENERAL OF TEXAS

Ardell Williams

Ardell Williams
Assistant

APPROVED JUL 28, 1939

AW:EG
FIRST ASSISTANT
W. J. Moore

