

TEXAS MUSIC INCUBATOR REBATE PROGRAM



TEXAS MUSIC OFFICE - OFFICE OF THE GOVERNOR

(1) What is the Texas Music Incubator Rebate (TMIR) Program?

The TMIR Program is a tax rebate program for eligible Texas music venues and music festival promoters as defined in [Texas Government Code Chapter 485, Subchapter C](#). The program provides a full or partial rebate of mixed beverage gross receipts taxes or sales taxes attributable to beer and wine remitted in the prior fiscal year, up to \$100,000. The rebates assist eligible venues and music festival promoters in their efforts to create and support live music performance across Texas.

(2) Who can apply?

To qualify for a rebate under the program, a music venue or music festival promoter, **for at least the two years preceding the date on which the music venue or music festival promoter submits an application**, must have:

1. been a permittee subject to the mixed beverage gross receipts tax or a permit holder subject to the sales tax on the sale of beer or wine;
2. if the applicant is a music venue, been a retail establishment with a dedicated audience capacity of not more than 3,000 persons;
3. if the applicant is a music festival promoter, held a music festival in a county with a population of less than 100,000;
4. entered into a written contract with a musical performance artist to conduct a live performance at the venue or festival, as applicable, under which the artist received as compensation a specified percentage of ticket sales for or other sales during the performance, or a guaranteed amount in advance of the performance; and
5. met **at least five** of the following criteria, **one of which must be described by paragraph (a) or (b)**:
 - a. the marketing of live music performances through listings in printed or electronic publications;
 - b. the provision of live music performances five or more nights per week;
 - c. employment or contracting of the services of one or more people who are tasked with **two or more** of the following positions or services:
 - i. Sound Engineer, Booker, Promoter, Stage Manager, or Security;
 - d. having live performance and audience space;
 - e. the provision of technical sound and lighting support, either in-house or through a contract with a vendor;
 - f. having a space for the storage of audio equipment or musical instruments;
 - g. the application of cover charges to one or more live music performances through ticketing or the imposition of a front door entrance fee; or
 - h. the maintenance of hours of operation that coincide with live music performance show times.

(3) When does the application open?

The application is open annually from September 1 through November 30. Late submissions will not be accepted.

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(4) We received funding previously. Can we apply again?

Yes. You can apply for funding every year.

(5) My venue opened last year. Are we eligible?

No. To qualify for a rebate under the program, a music venue or music festival promoter must meet the eligibility requirements for at least the two years preceding the date on which an application is submitted.

(6) Which tax payments are eligible for a rebate?

- Permittees (defined by Section 183.001(b), Tex. Tax Code) subject to Mixed Beverage Gross Receipts (MBGR) taxes may apply for a rebate of the MBGR taxes remitted to the Comptroller in the preceding fiscal year. Pursuant to statute, the Texas Music Office will not consider mixed beverage sales tax remittances.
- Permit holders (under Section 151.201, Tex. Tax Code) collecting state sales tax on beer and wine may apply for a rebate of the taxes collected and remitted to the Comptroller in the preceding fiscal year.

(7) My venue is not permitted to serve alcohol. Are we eligible?

No. To be eligible for a rebate, a venue or festival must be a permittee subject to the mixed beverage gross receipts tax or a permit holder subject to sales tax on the sale of beer and wine.

(8) How do I apply?

Submit your application and supporting documents through the TMIR Program portal at tmir.gov.texas.gov. Applicants must register and verify their email address before proceeding with the application process.

(9) How do I get in contact with the TMIR Program?

Contact TMIR Program staff at 512.463.5844 / tmir@gov.texas.gov

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