

TEXAS MUSIC INCUBATOR REBATE PROGRAM



TEXAS MUSIC OFFICE - OFFICE OF THE GOVERNOR

The TMIR Program offers eligible music venues and music festival promoters, as defined in [Texas Government Code Chapter 485, Subchapter C](#), a full or partial rebate of up to \$100,000.00 on mixed beverage gross receipts taxes or sales taxes from beer and wine sales remitted in the previous fiscal year. These rebates aim to support live music in Texas.

Application Deadline

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

Eligibility Requirements

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.

How to Apply

Visit tmir.gov.texas.gov to access the application portal. Questions? Contact TMIR Program staff at tmir@gov.texas.gov.

GOV.TEXAS.GOV/MUSIC/TMIR