

TEXAS MUSIC INCUBATOR REBATE PROGRAM



TEXAS MUSIC OFFICE | OFFICE OF THE GOVERNOR

Applications are being accepted by the Texas Music Office (TMO) in accordance with Texas Government Code Chapter 485, Subchapter C. The application is open **September 1 through November 30, 2024**.

Type of Incentive

The TMIR Program provides a full or partial rebate of mixed beverage gross receipts taxes or sales taxes attributable to the sale of beer and wine remitted in the prior fiscal year (September 1, 2023, to August 31, 2024), up to \$100,000.00 to eligible music venues or music festival promoters as defined in Texas Government Code Chapter 485, Subchapter C. The rebates are to assist eligible venues and promoters in their efforts to create and support live music performance across Texas. Rebates will be awarded to entities who are eligible for only one rebate per tax ID per fiscal year.

Who Can Apply?

To be eligible for this annual rebate, a music venue or music festival promoter must submit an application with supporting documentation to show that it meets the requirements below through the application portal housed on the TMO website: tmir.gov.texas.gov.

Except as otherwise provided in statute, 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 promoter, as applicable, submits an application under Section 485.044, 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;
 - (ii) booker;
 - (iii) promoter;
 - (iv) stage manager; or
 - (v) security personnel;
 - (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: To apply for the TMIR Program visit tmir.gov.texas.gov. Applications will be reviewed by staff for completeness and eligibility. Before applying, applicants should review the required documentation listed on the online portal. For questions, **contact the TMIR Program staff at tmir@gov.texas.gov, or visit tmir.gov.texas.gov.**

[WWW.TMIR.GOV.TEXAS.GOV](https://www.tmir.gov.texas.gov)