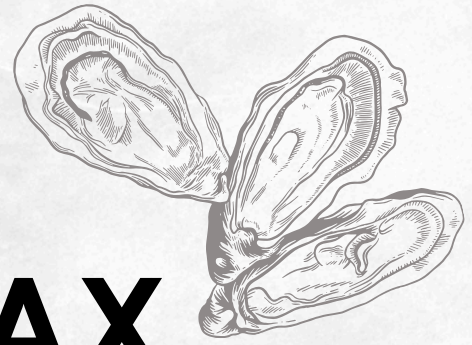


**Rebates go into effect
on October 1, 2025!**



SALES TAX REBATES FOR RESTAURANTS SERVING FARMED TEXAS OYSTERS & RECYCLING SHELLS

**BIG WIN FOR SMALL BUSINESSES AND
COASTAL SUSTAINABILITY IN TEXAS!**

**Two new laws—HB 3486 and HB 3487—
go into effect to support the oyster
mariculture industry on October 1, 2025**

These bills:

- **Support local oyster farmers by offering \$5 rebate per sack of 100 farmed oysters**
- **Encourage reef restoration by offering \$2 rebate per 50 pounds of shells recycled through approved program**
- **Provide direct sales tax rebates to participating restaurants**



This is how sound policy protects the coast!

www.texassurfconservancy.org



TEXAS OYSTER TAX CREDIT



A QUICK GUIDE FOR RESTAURANTS

How Does the Tax Credit Work?

- **Buy** Texas-farmed, certified cultivated oysters from local oyster farmers
- **Track** how many 100-counts you purchase
- **Claim** your credit when filing your Texas sales tax return

Sales Tax Example (using 8.25% tax rate):

Buy 300 oysters (3 sacks of 100-count):

$\$5 \times 3 = \15 credit

If you report \$10,000 in taxable sales, subtract $\$15 \div 0.0825 = \182 from taxable sales

Report \$9,818 in taxable sales instead — **and pay less tax!**

What Qualifies?

- ✓ Texas-farmed, certified oysters
- ✓ All prices count (including happy hour)
- ✗ No wild or dredged oysters
- ✗ No out-of-state oysters
- ✗ No “Gulf” oysters

How to Claim the Credit

Paper Filing Instructions:

1. Calculate your total credit
 - $\$5 \times$ number of 100-counts purchased
 - Keep invoices from oyster farmers
2. Fill out the Texas sales tax return
 - Enter the calculated credit in the field that allows for reductions to taxable sales
 - You are not directly reducing the tax rate, but the sales base
3. Adjust your taxable sales
 - For example, if you earned \$10,000 in sales and have \$50 in oyster credits:
 - $\$50 \div 0.0825 = \606.06 reduction
 - Report \$9,393.94 in taxable sales instead of \$10,000
4. Retain records for four years
 - No need to submit documentation
 - Keep all invoices and receipts that include certified Texas oyster farmer name, location, quantity, and date of purchase
 - Records must be available if your business is audited

Online Filing Instructions (Webfile):

1. Log in to <https://comptroller.texas.gov>
2. Begin your sales tax return
3. Look for the credit prompt
 - The system will ask: “Are you taking a credit to reduce the amount of tax due?”
4. Enter the following details:
 - Credit amount (ex. \$25)
 - Earliest date of purchase used to calculate the credit (required for validation even if no overpayment occurred)
5. Sales automatically adjusted
 - Based on the credit amount and your local tax rate, the system will calculate the taxable sales reduction automatically
6. Submit the return and save copies of all oyster purchase records and invoices