

**WISCONSIN DEPARTMENT OF REVENUE  
DIVISION OF INCOME, SALES, AND EXCISE TAX**

**NOTICE OF PROPOSED GUIDANCE DOCUMENTS**

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

**SUBMITTING PUBLIC COMMENTS**

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

**DEADLINE FOR SUBMISSION**

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

<b>Document Number</b>	<b>Document Title</b>
<b>100268</b>	Extension of Deadlines for Retailers to Pay Debts to Wholesalers, Brewers, and Brewpubs – Information Article

State of Wisconsin  
Department of Revenue

# Extension of Deadlines for Retailers to Pay Debts to Wholesalers, Brewers, and Brewpubs

**This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.**

Pursuant to sec. 323.265(2)(a), Wis. Stats., created by 2019 Wisconsin Act 185, the department is tolling the 15-day and 30-day deadlines in secs. 125.33(7)(a)1., 125.33(7)(b), 125.69(4)(a)1., and 125.69(4)(b), Wis. Stats., which pertain to the receipt, purchase, or acquisition of fermented malt beverages and intoxicating liquor by retailers from wholesalers, brewers, and brewpubs. Additionally, these laws pertain to the issuance of retail licenses and permits to retailers indebted for the purchase of fermented malt beverages or intoxicating liquor.

These deadlines are tolled for the duration of the emergency period, which means the period covered by the public health emergency declared on March 12, 2020, by Executive Order #72, plus 30 days.

Because the public health emergency declared on March 12, 2020 currently expires on May 11, 2020, this guidance assumes that the "emergency period" will expire June 10, 2020. Therefore, the "emergency period" is the time period on or after March 12, 2020 and before June 11, 2020.

**Note:** Wholesalers, Brewers, and Brewpubs may extend credit to their customers for shorter periods of time. Wisconsin's credit laws do not mandate that a wholesaler extend credit to retail licensees or on what terms/conditions. This guidance only provides for the extension of the deadlines cited above.

## Questions and Answers

### **What does it mean to toll the deadline for the "emergency period"?**

Essentially, the days from March 12, 2020 through June 10, 2020 do not count towards the 15-day and 30-day period in the citations above.

### **What if I was not in debt to any wholesalers, brewers, or brewpubs prior to March 12, 2020, but became indebted during the "emergency period"?**

The number of days that you are in debt to a wholesaler, brewer, or brewpub begins June 11, 2020.

*Example 1:* Retailer was not in debt to any wholesaler, brewer, or brewpub prior to March 12, 2020. On March 20, 2020, Retailer received a delivery of beer from Wholesaler and has been unable to pay for these products. Because March 20, 2020, falls within the emergency period, the 15-day period starts June 11, 2020 and ends June 25, 2020.

*Example 2:* Retailer was not in debt to any wholesaler, brewer, or brewpub prior to March 12, 2020. On March 20, 2020, Retailer received a delivery of liquor from Wholesaler and has been unable to pay for these products. Because March 20, 2020, falls within the emergency period, the 30-day period starts June 11, 2020 and ends July 10, 2020.

**What if I was in debt to a wholesaler, brewer, or brewpub prior to March 12, 2020, but for less than the 15 days for beer or 30 days for liquor?**

The days from March 12, 2020 through June 10 do not count towards the 15-day and 30-day period.

*Example 3:* Retailer received a delivery of beer from Brewer on March 2, 2020 and has been unable to pay for these products. Retailer is in debt to Brewer for 10 days prior to March 12, 2020 and will have an additional 5 days after June 10, 2020 to meet the requirements of the law. The 15-day period will end June 15, 2020.

*Example 4:* Retailer received a delivery of liquor from Wholesaler on March 2, 2020 and has been unable to pay for these products. Retailer is in debt to Wholesaler for 10 days prior to March 12, 2020 and will have an additional 20 days after June 10, 2020 to meet the requirements of the law. The 30-day period will end June 30, 2020.

**What if I was in debt to a wholesaler, brewer, or brewpub prior to March 12, 2020, but for more than the 15 days for beer or 30 days for liquor?**

This situation is not affected by the department's tolling of the deadline because the retailer had already been indebted in excess of the 15 days for beer or 30 days for liquor prior to the start of the "emergency period."

*Example 5:* Retailer received a delivery of beer from Wholesaler on February 10, 2020 and has been unable to pay for these products. Retailer was in debt to Wholesaler for more than 15 days prior to the beginning of the emergency period on March 12, 2020. Retailer is not affected by the department's tolling of the deadline.

*Example 6:* Retailer received a delivery of wine from Wholesaler on February 10, 2020 and has been unable to pay for these products. Retailer was in debt to Wholesaler for more than 30 days prior to the beginning of the emergency period on March 12, 2020. Retailer is not affected by the department's tolling of the deadline.

**What if I am not currently in debt to a wholesaler, brewer, or brewpub, but I am unable to pay for an upcoming delivery of alcohol beverages?**

The days from March 12, 2020 through June 10 do not count towards the 15-day and 30-day period.

*Example 7:* Retailer receives a delivery of beer from Brewpub on June 1, 2020 and is unable to immediately pay for the products. The 15-day period starts June 11, 2020 and ends June 25, 2020.

*Example 8:* Retailer receives a delivery of liquor from Wholesaler on June 1, 2020 and is unable to immediately pay for the products. The 30-day period starts June 11, 2020 and ends July 10, 2020.

# Applicable Laws and Rules

This document provides statements or interpretations of the following provisions of Wisconsin Statutes enacted as of May 7, 2020: Sections 125.33(7)(a)1., 125.33(7)(b), 125.69(4)(a)1., 125.69(4)(b), and 323.265(2)(a), Wis. Stats.

Laws enacted and in effect after May 7, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to May 7, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

## FOR QUESTIONS OR COMMENTS CONTACT:

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