

Chapter Tax 8

INTOXICATING LIQUORS

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Tax 8.001 Intoxicating liquor report, tax return, and refund claim forms. c1d FORMS. The department shall provide official forms for filing intoxicating liquor reports, tax returns, and refund claims. Except as approved by the department, reports, tax returns, and refund claims may only be filed using these official forms.

Note: The official forms for filing intoxicating liquor reports, tax returns, and refund claims are available on the department's web site at [https://www.revenue.wi.gov/Pages/Form{excise-Home-b.aspx}](https://www.revenue.wi.gov/Pages/Form{excise-Home-b.aspx).

c2d FILING FORMS. cad Forms filed with the department shall be submitted as prescribed by the department or by one of the following means:

1. Mailing them to the address specified by the department on the forms or in the instructions.
2. Delivering them to the department or to the destination that the department prescribes.
3. Filing them electronically by means prescribed by the department.

ccd The secretary of revenue may waive the requirement to file electronically when the secretary determines that the requirement causes an undue hardship, if the person does all of the following:

1. Requests the waiver in writing.

Note: Written requests should be e-mailed to DORExciseTaxpayerAssistance@wisconsin.gov, faxed to c608d 261-7049, or addressed to Wisconsin Department of Revenue, Excise Tax Section — Mail Stop 6-107, PO Box 8900, Madison WI 53708-8900.

2. Clearly indicates why the requirement causes an undue hardship.

cdd In determining whether the requirement to file electronically causes an undue hardship, the secretary of revenue may consider the following factors:

1. Unusual circumstances that may prevent the person from filing electronically.

Example: The person does not have access to a computer that is connected to the internet.

2. Any other factor that the secretary determines is pertinent.

Note: Section [Tax 8.001](#) interprets s. [139.01 c2rd](#), Stats.

History: CR 10-093: cr. Register November 2010 No. 659, eff. 12-1-10; CR 21-085: am. c2d cad cintro.d, r. c2d cbd Register August 2022 No. 800, 9-1-22.

Tax 8.01 Tax liability. c1d PURPOSE. This section clarifies the tax liability on all sales of intoxicating liquor shipped into Wisconsin, including foreign country imports.

c2d IMPOSITION. All intoxicating liquor, including wine, shipped to a permittee located in Wisconsin shall be sold with the occupational tax imposed under s. [139.03](#), Stats., included in the selling price except:

cad Shipments in bulk to a rectifier or winery. The tax liability is incurred by the permittee doing the rectifying and bottling of the distilled spirits and wine at the time of the first sale in this state.

cbd Shipments from a foreign country if the Ximporter of recordY as recorded on U.S. customs document is a Wisconsin wholesaler permittee located in this state. However, if the Ximporter of recordY is the holder of an out-of-state shipper's permit, the tax payment is due from the out-of-state shipper regardless if the shipment is released from U.S. customs bond within or without this state.

ccd Merchandise which is destined to be shipped outside the state of Wisconsin in interstate commerce and is properly labeled as Xinterstate merchandise.Y

cdd Shipments of merchandise to the following types of permit holders:

1. Sacramental wine permittee.
2. Wholesale alcohol permittee, but only if the alcohol shipped is at least 190 proof.
3. Medicinal alcohol permittee.
4. Industrial alcohol permittee.
5. Industrial wine permittee.

Note: This section interprets s. [139.06 c1d cbd](#), Stats.

History: Cr. Register, July, 1990, No. 415, eff. 8-1-90.

Tax 8.02 Inventory records. A Wisconsin rectifier, wholesaler or winery is permitted to maintain separate stocks of untaxed and taxed intoxicating liquor on the same premises. Detailed records of movement into and out of untaxed stock must be maintained. Failure to maintain these records or to properly segregate the untaxed stock from the taxed stock will make the untaxed stock immediately subject to the provisions of s. [139.06](#), Stats.

Note: This section interprets s. [139.11](#), Stats.

History: Cr. Register, July, 1990, No. 415, eff. 8-1-90.

Tax 8.03 Wine collectors. c1d PURPOSE. The purpose of this section is to set forth the requirements for the registration and sales activities of wine collectors.

c2d DEFINITIONS. For purposes of ss. [125.02 c23d](#) and [125.06 c11md](#), Stats., and in this section, Xwine collectorY means an individual who collects and holds, or intends to collect and hold manufacturer-sealed bottles or containers of wine and is registered with the department as a collector of wine.

Note: Wine collector registrations may be addressed to Wisconsin Department of Revenue, Excise Tax Unit — Mail Stop 5-107, PO Box 8900, Madison, Wisconsin 53708-8900.

c3d WINE SALES BY WINE COLLECTORS. cad A wine collector may sell to any other wine collector manufacturer-sealed bottles or containers of wine held by the selling collector for at least 8 years, if the selling wine collector files a written notice of the sale with the department at least 30 days prior to the sale. The notice shall contain all of the following information:

1. The date and location of the sale.
2. The date the wine was originally purchased by the selling collector.
3. A description of the transaction, listing the quantity and price of the wine to be sold.
4. The name and address of an agent, consignee, lienor, or broker contracted to sell the wine by the selling collector, and a copy of any contract entered into between the selling collector and the agent, consignee, broker, or lienor.

Note: A notice of sale may be delivered in person to the Department of Revenue at 2135 Rimrock Road, Madison, Wisconsin or mailed to Wisconsin Department of Revenue, PO Box 8900, Madison, Wisconsin 53708-8900

cbd No more than one sale in any 12 month period may be conducted by a wine collector under this subsection.

ccd A wine collector conducting a sale under this subsection shall provide purchase invoices or any other information as required by the department to verify that the requirements described in s. 125.06 c11md, Stats., have been met.

c4d ELECTRONIC FILING. cad The department may require a wine collector to file the notice required under sub. c3d cad electronically by means prescribed by the department. The department shall notify the wine collector at least 90 days prior to the effective date of the requirement to file electronically.

cbd The secretary of revenue may waive the requirement for a wine collector to file the notice required under sub. c3d cad electronically when the secretary determines that the requirement causes an undue hardship, if the wine collector does all of the following:

1. Requests the waiver in writing.

Note: Written waiver requests should be addressed to: Wisconsin Department of Revenue, PO Box 8900, Madison WI 53708-8900.

2. Clearly indicates why the requirement causes an undue hardship.

ccd In determining whether the electronic filing requirement causes an undue hardship, the secretary of revenue may consider the following factors:

1. Unusual circumstances that may prevent the wine collector from filing electronically.

Example: The wine collector does not have access to a computer that is connected to the internet.

2. Any other factor that the secretary determines is pertinent.

History: EmR0820: emerg. cr. eff. 6-26-08; CR 08-065: cr. Register August 2009 No. 644, eff. 9-1-09.

Tax 8.04 Refunds. c1d DESTRUCTION OR RETURN OF DISTILLED SPIRITS AND WINE IN WISCONSIN. A manufacturer, rectifier or wholesaler properly authorized by this state, who possesses distilled spirits or wine in sealed containers which is spoiled or has become unfit for beverage purposes may file a request for a tax refund with the department. A refund for the amount of the tax applying to the merchandise may be made providing the claimant files a written notice to the department of intent to destroy the merchandise at least 10 days prior to destroying such distilled spirits or wine. The department, upon receipt of the notice of intent, may inspect the merchandise prior to destruction by notifying the claimant prior to the expiration of the 10-day period. If the department does not notify the claimant of its intent to inspect before the end of the 10-day period, the claimant may destroy the distilled spirits or wine and make application for

refund. The claimant shall make application for the refund on a form to be furnished by the department.

c2d RETURNS TO AN OUT-OF-STATE PERMITTEE. A manufacturer, rectifier or wholesaler authorized by this state, who possesses distilled spirits or wine in sealed containers which is spoiled or has become unfit for beverage purposes may file a written notice to the department of intent to return such merchandise to an out-of-state source at least 10 days prior to shipping the distilled spirits or wine. The department, upon receipt of the notice of intent, may inspect the merchandise prior to shipment by notifying the claimant prior to the expiration of the 10-day period. If the department does not notify the claimant of its intent to inspect before the end of the 10-day period, the merchandise may be returned and the out-of-state recipient may make application for refund, or take an appropriate amount of credit against taxable shipments into Wisconsin for that month. The Wisconsin customer will report the transaction as a tax-included export.

Note: This section interprets s. 139.10, Stats.

History: 1-2-56; am. Register, June, 1975, No. 234, eff. 7-1-75; am. c1d and c2d and cr. c3d, Register, June, 1979, No. 282, eff. 7-1-79; r. and recr. c1d and c2d, r. c3d, Register, July, 1990, No. 415, eff. 8-1-90.

Tax 8.05 Small winery cooperative wholesalers.

c1d PURPOSE. The purpose of this section is to set forth the requirements for the creation and operation of small winery cooperative wholesalers, under s. 125.545, Stats.

c2d DEFINITIONS. In this section, and in s. 125.545, Stats.:
cad XMemberY has the meaning given in s. 125.545 c1d cad, Stats.

cbd XOut-of-state wineryY has the meaning given in s. 125.545 c1d cbd, Stats.

ccd XPurchase on consignmentY means to receive, purchase or acquire wine from a member of the small winery cooperative wholesaler for cash or credit for a period of not more than 90 days.

ccd XRetailerY has the meaning given in s. 125.545 c1d ccd, Stats.

ccd XSmall wineryY has the meaning given in s. 125.545 c1d ccd, Stats.

cfcd XSmall winery cooperative wholesalerY has the meaning given in s. 125.545 c1d ccd, Stats.

cgcd XWisconsin wineryY has the meaning given in s. 125.545 c1d cfd, Stats.

c3d CREATION OF SMALL WINERY COOPERATIVE WHOLESALEERS. cad Three or more individuals, at least one of whom must be a Wisconsin resident and all of which must be owners of small wineries certified by the department under s. 125.545 c6d cad, Stats., may, with a wholesaler[s] permit issued under s. 125.54, Stats., operate in Wisconsin as a small winery cooperative wholesaler.

cbd The application for the wholesaler[s] permit required under par. cad shall be filed on the Wisconsin liquor-wine permit application, form AB-115, and shall be submitted to the department within 7 days after the cooperative[s] articles of incorporation are filed with the department of financial institutions, under the provisions of ch. 185, Stats.

Note: Form AB-115 may be obtained by writing to: Wisconsin Department of Revenue, PO Box 8900, Madison, WI 53708-8900.

ccd The agent and principal office of a cooperative wholesaler shall be in Wisconsin.

cdd To provide greater public convenience and service to all areas of Wisconsin, when making a determination on an application for a wholesaler[s] permit filed under par. cbd, the department shall consider the ability of the cooperative to effectively serve its members and Wisconsin retailers, as indicated by the lo-

cation of the principal office, the location of the participating wineries, the location of any warehouse or storage facility, requirements for membership as detailed in its bylaws, and any other relevant factors.

ced The department may not issue a new wholesaler[s] permit to a cooperative wholesaler before October 1, 2008 or after December 31, 2008, and shall make a determination on an application for a wholesaler[s] permit in accordance with the requirements of s. [Tax 8.61](#).

c4d AUTHORIZED ACTIVITIES OF SMALL WINERY COOPERATIVE WHOLESALERS. cad A cooperative wholesaler may sell, market and distribute wine manufactured, blended, or mixed, and bottled by the members of the cooperative wholesaler.

cbd Within 21 days after filing the articles of incorporation, the cooperative wholesaler shall adopt bylaws and file a copy of the articles and bylaws with the department. The bylaws shall contain all of the following information:

1. Reasonable membership requirements that recognize the cooperative wholesaler[s] duty to negotiate in good faith with wineries that seek to sell products and to diligently ensure that distribution channels are available for the sale of wine from small wineries.

2. A statement that any applicants meeting such requirements be admitted into the cooperative.

3. A description of the rights and responsibilities of members.

4. The process for the election of the board of directors.

5. The plans for a membership meeting.

6. Whether the cooperative will allow non-members to purchase preferred stock.

ccd A cooperative wholesaler is permitted to purchase wine industry trade goods, including bottles, corks, and other supplies consumed in the bottling and sale of wine, and marketing materials and services, including signs, menu boards, and clothing such as caps and t-shirts. The trade goods may not include any alcohol beverages.

cdd A cooperative wholesaler may provide compensation for reasonable expenses of winery owners and employees, acting as volunteers in the sale and distribution of wine by the cooperative. Reasonable expenses may not include compensation for time spent acting as a volunteer.

ced 1. The cooperative wholesaler shall provide the department with a biennial report with its application for wholesaler permit renewal. The biennial report shall summarize the sales quantity and product data for all wine and wine industry trade goods sold by the cooperative wholesaler.

2. The department will send a renewal notice to the cooperative wholesaler prior to the time the wholesaler permit reaches its expiration date.

History: [EmR0820](#): emerg. cr. eff. 6-26-08; [CR 08-065](#): cr. [Register August 2009 No. 644](#), eff. 9-1-09.

Tax 8.12 Samples. c1d Manufacturers shall attach a memo invoice stating quantity and package size by type and brand when shipping, to their representatives, intoxicating liquor into this state for the purpose of free samples.

c2d All sample liquor described in sub. [c1d](#) shall bear the legend XApplicable state tax paid. Not for resale.Y All sample liquor is subject to the Wisconsin liquor use tax. The tax paid by the out-of-state shipper shipping or causing the liquor to be shipped into this state shall be remitted no later than the 15th day of the month following the shipment.

Note: This section interprets s. [125.65 c1d](#), Stats.

History: Cr. [Register, July, 1990, No. 415](#), eff. 8-1-90.

Tax 8.21 Purchases by the retailer. c1d Every retail licensee shall retain invoices covering all purchases of intoxicating liquor for a period of 2 years from the date of the invoice. Such invoices shall be retained on the licensed premises in groups covering one month each and shall be open to inspection at all reasonable times by any representative of the department. The date of payment must be recorded on each invoice. A retailer may retain the invoices in electronic form only.

c2d An invoice retained by a retail licensee shall contain the following information:

cad Names and business addresses of both parties as shown on the permit or license of each.

cbd Date of sale.

ccd Invoice number.

cdd Quantity and package size of intoxicating liquor by type and brand.

ced Unit price per package.

cfid Discount, if any.

cgd Signature of the person receiving the intoxicating liquor.

chd Date of payment.

Note: This section interprets s. [139.11 c1d](#), Stats.

History: [1-2-56](#); am. [c2d, Register, January, 1958, No. 25](#), eff. 2-1-58; am. [Register, June, 1975, No. 234](#), eff. 7-1-75; r. [c1d](#), renum. [c2d](#) to be [c1d](#) and am., [Register, June, 1983, No. 330](#), eff. 7-1-83; am. [c1d](#), cr. [c2d, Register, July, 1990, No. 415](#), eff. 8-1-90; [2015 Wis. Act 372](#): am. [c1d Register May 2016 No. 725](#), eff. 6-1-16.

Tax 8.22 Purchases made outside of state. c1d No Wisconsin manufacturer, rectifier, wholesaler or winery shall purchase or receive intoxicating liquor from outside the state except from a person holding an out-of-state permit issued pursuant to s. [125.58](#), Stats.

c2d A list of out-of-state permittees duly licensed to ship intoxicating liquor into the state is available at revenue.wi.gov/Pages/ISE/excise.aspx. Purchases may be made and shipments received only from the permittees included on the lists.

c3d A list of Wisconsin manufacturers, rectifiers, wholesalers, wineries and other permittees to whom sales and shipments of intoxicating liquor may be made is available at revenue.wi.gov/Pages/ISE/excise.aspx.

c4d The invoice of the out-of-state shipper shall contain the following information:

cad Name and business address of each party as shown on the permit of each.

cbd Date of sale.

ccd Invoice number.

cdd Location from which shipment originated.

ced Name of carrier.

cfid Name of salesperson.

cgd Quantity and package size of intoxicating liquor by type and brand.

chd Unit price per package.

cid Amount of Wisconsin tax as a separate item.

Note: This section interprets ss. [125.52 c1d](#), [125.54 c1d](#) and [125.53](#), Stats.

History: [1-2-56](#); am. [Register, June, 1975, No. 234](#), eff. 7-1-75; am. [c1d, Register, June, 1983, No. 330](#), eff. 7-1-83; am. [c2d](#) and [c3d](#), cr. [c4d, Register, July, 1990, No. 415](#), eff. 8-1-90; [CR 21-085](#): am. [c2d, c3d Register August 2022 No. 800](#), eff. 9-1-22.

Tax 8.23 Sales to non-licensees. Wisconsin manufacturers, rectifiers, and wholesalers may sell intoxicating liquor to campus permittees, railroads, and aircraft which are exempted from retail licensing as provided in s. [125.06](#), Stats.

Note: This section interprets ss. [125.06](#), [125.52 c1d](#) and [125.54](#), Stats.

History: Cr. [Register, July, 1990, No. 415](#), eff. 8-1-90.

Tax 8.31 Sales out of Wisconsin. c1d The occupational tax imposed upon the sale of intoxicating liquor within the state does not apply to merchandise which is shipped from within the state to a point outside the state. Manufacturers, rectifiers and wholesalers need not pay the tax on intoxicating liquors that are sold and shipped outside the state. The burden of proof, however, is at all times upon the Wisconsin manufacturer, rectifier or wholesaler to show that the merchandise actually went into interstate commerce.

c2d Wisconsin manufacturers, rectifiers, wholesalers and wineries claiming exemption from the occupational tax on intoxicating liquor on the ground that shipments or deliveries were made in interstate commerce shall certify, under oath:

cad That the persons receiving such shipments or deliveries in a foreign state at the address stated are licensed to receive the same or

cbd That they are in possession of bills of lading, way bills, freight bills or other evidence of shipment issued by common carriers operating in this state, that such shipments or deliveries were made to persons having an actual licensed place of business in the foreign state.

c3d No Wisconsin manufacturer, rectifier, wholesaler or winery shall receive an exemption from the tax imposed on the sale of intoxicating liquor where such liquor is sold and shipped into any state or territory where the importation or sale of such liquor is prohibited by state or federal law; nor will an exemption be allowed on liquor sold and shipped into other states to a purchaser who, under the laws of the state in which such purchaser is located, cannot lawfully receive the same.

Note: This section interprets s. 139.04 c5d, Stats.

History: 1-2-56; am. Register, June, 1975, No. 234, eff. 7-1-75; am. c1d, Register, July, 1990, No. 415, eff. 8-1-90.

Tax 8.35 Interstate shipments. c1d Shipments of intoxicating liquor shall be delivered to the consignee by the carrier thereof within a period of 5 days after arrival at point of destination. If such merchandise is not delivered within such 5 day period, the consignor shall be notified by the carrier thereof and the merchandise shall be returned to the consignor.

c2d A common carrier in this state which has in its possession intoxicating liquor which the consignee and consignor refuse to accept shall notify the Wisconsin department of revenue of the possession of such merchandise. Permission for disposal shall be granted upon proper application.

Note: This section interprets ss. 125.58 c1d and 125.68 c10d, Stats.

History: 1-2-56; am. Register, June, 1975, No. 234, eff. 7-1-75; am. c5d, Register, December, 1977, No. 264, eff. 1-1-78; r. c1d, c2d and c3d, renum. c4d and c5d to be c1d and c2d, Register, June, 1983, No. 330, eff. 7-1-83; correction in c1d made under s. 13.93 c2md cbd 5., Stats., Register, October, 1995, No. 478.

Tax 8.41 Size of containers. c1d No manufacturer, rectifier, wholesaler, retailer or other person licensed for the sale of intoxicating liquor shall possess intoxicating liquor, not including wine, in a container of more than 1.75 liter c59.1752 fluid ounces capacity, except alcohol intended for industrial, medicinal, scientific or mechanical purposes.

c2d Manufacturers and rectifiers may have in their possession intoxicating liquor in containers greater than 1.75 liters in size for purposes of manufacturing or rectifying or for sale to other manufacturers or rectifiers in Wisconsin or in interstate commerce.

Note: This section interprets s. 125.03 c2d, Stats.

History: 1-2-56; am. Register, December, 1971, No. 192, eff. 1-1-72; am. Register, June, 1977, No. 258, eff. 7-31-77.

Tax 8.43 Empty containers. c1d Any person possessing a bottle of intoxicating liquor, excluding wine, shall, as soon

as such bottle is emptied, scratch, deface or mutilate any label attached thereto in such a manner that the label cannot be used. The requirement that labels be defaced shall not apply to ceramic commemorative bottles and other uniquely designed decanters.

c2d No person shall fill, or cause to be filled, any bottle which has previously been used for intoxicating liquors, not including wine. Such bottles, except ceramic commemorative bottles and other uniquely designed decanters and bottles retained for delivery or collection for recycling through a process which will result in rendering them unusable as bottles, shall be broken and destroyed immediately upon being emptied of their original contents.

c3d Empty liquor bottles retained for recycling purposes shall have all labels scratched, defaced or mutilated, and shall be stored in containers marked XFor recycling onlyY and shall be removed from the premises within 10 days.

Note: This section interprets s. 125.68 c8d, Stats.

History: 1-2-56; am. c1d and c2d, r. c3d, Register, October, 1974, No. 226, eff. 11-1-74; cr. c3d, am. c1d and c2d, Register, June, 1983, No. 330, eff. 7-1-83; am. c1d and c3d, Register, July, 1990, No. 415, eff. 8-1-90.

Tax 8.52 Label requirements. c1d No person, firm or corporation shall sell intoxicating liquor within the state of Wisconsin unless the container thereof shall bear a clear and legible label setting forth the name and address of the manufacturer and the kind of liquor contained therein.

c2d cad Intoxicating liquor sold within this state shall be labeled in conformance with the labeling requirements under the federal alcohol administration act now in effect or as subsequently amended.

cbd Either the words XBottled ByY and the name of the bottler and the place where bottled or the words XBottled ForY and the name of the wholesaler or retailer for whom such intoxicating liquors or wines were bottled must be stated on the container.

Note: This section interprets s. 125.68 c9d, Stats.

History: 1-2-56; am. c2d cad and r. c3d, Register, December, 1977, No. 264, eff. 1-1-78.

Tax 8.61 Processing of permits by department. c1d

The department of revenue shall review and make a determination on an application for a permit required by this section within 15 business days from the day the application is received by the department. For this purpose, a determination is made on the day whichever of the following events occurs first:

cad The approved permit is mailed by the department to the applicant, or

cbd The department mails notification to the applicant that the application for a permit is incomplete, incorrect or more information is needed. The 15-day period shall reapply from the day all information necessary to make a determination, including payment of a required fee, is received by the department, or

ccd A notification of denial of the application with explanation for the denial is mailed by the department to the applicant.

Note: This section interprets ss. 125.51 c7d and 125.58, Stats.

History: 1-2-56; cr. c3d, Register, August, 1985, No. 356, eff. 9-1-85; r. c1d and c2d, renum. c3d to be c1d and am. cintro, cad and cbd, Register, July, 1990, No. 415, eff. 8-1-90.

Tax 8.63 Liquor wholesaler warehouse facilities. c1d

MINIMUM REQUIREMENTS FOR WAREHOUSE FACILITIES. The premises described in a permit issued under s. 125.54, Stats., shall be a minimum of 1,000 square feet of floor space and shall be located in a free-standing building that is not part of or connected to a premises covered by a retail license or permit issued under s. 125.51, Stats.

c1md EXCEPTION TO MINIMUM REQUIREMENTS. The secretary of revenue may waive the requirement that a premises de-

scribed in a permit issued under s. 125.54, Stats., be a minimum of 1,000 square feet of floor space when the secretary determines the waiver fair and equitable, if the applicant or permittee does both of the following:

cad Submits a written request for a waiver along with the application for issuance or renewal of a permit.

cbd Clearly indicates how the requirements described in sub. c1d and s. 125.54 c7d, Stats., other than the requirement that the premises described in the permit be a minimum of 1,000 square feet of floor space, will be or have been met.

c2d PURCHASES BY A WHOLESALER. Every permittee under s. 125.54, Stats., shall retain invoices covering all purchases of intoxicating liquor stored at the premises described in the permit for a period of 2 years from the date of the invoice. Such invoices shall be retained on the premises described in the permit and shall be open to inspection at all reasonable times by any representative of the department.

c3d INVENTORY RECORDS. Every permittee under s. 125.54, Stats., shall complete a written inventory listing the entire stock of intoxicating liquor stored at the premises described in the permit as of the close of business on the last day of every month. A copy of the inventory listing shall be retained on the premises described in the permit for 2 years from the date the inventory is completed and shall be open to inspection at all reasonable times by any representative of the department.

c4d INSPECTIONS OF WAREHOUSE FACILITIES. Before issuing a permit under s. 125.54, Stats., the department shall conduct a site inspection of the premises described in the permit application to determine if such premises meets the minimum requirements described in sub. c1d. The department shall also conduct periodic site inspections of premises described in permits issued under s. 125.54, Stats. Site inspections shall be conducted by department personnel generally familiar with activities of intoxicating liquor wholesalers.

c5d BACKGROUND INVESTIGATIONS OF APPLICANTS. Before issuing a permit under s. 125.54, Stats., the department shall conduct a background investigation to determine that the applicant is qualified to hold the permit. The background investigation shall be limited to obtaining information that is necessary to enable the department to verify that the applicant meets the eligibility requirements described in s. 125.54 c2d, Stats.

c6d PROCESSING OF PERMITS BY THE DEPARTMENT. All applications for issuance or renewal of permits under s. 125.54, Stats., shall be processed by department personnel generally familiar with activities of intoxicating liquor wholesalers. The issuance and renewal of permits shall be done in coordination with the enforcement of the requirements of s. 125.54 c7d, Stats., including the inspections under sub. c4d and the background investigations under sub. c5d.

Note: This section interprets s. 125.54 c7d, Stats.

Note: Section 125.54 c7d, Stats., was created by 2005 Wis. Act 25, effective July 27, 2005.

History: CR 06-030: cr. Register September 2006 No. 609, eff. 10-1-06; emerg. am. c1d, cr. c1md and c7d, eff. 10-29-07; CR 07-109: am. c1d, cr. c1md and c7d Register May 2008 No. 629, eff. 6-1-08; CR 21-108: r. c7d Register July 2022 No. 799, eff. 8-1-22.

Tax 8.66 Merchandise on collateral. No manufacturer, rectifier or wholesaler shall place untaxed intoxicating liquor as collateral or security to a loan unless the untaxed liquor

used for this purpose is placed in a licensed alcohol beverage warehouse.

Note: This section interprets s. 139.06 c1d, Stats.

History: 1-2-56; am. Register, June, 1975, No. 234, eff. 7-1-75; am. Register, June, 1983, No. 330, eff. 7-1-83; am. Register, July, 1990, No. 415, eff. 8-1-90.

Tax 8.76 Salesperson. c1d Any salesperson soliciting orders or selling for future delivery for a person, firm or corporation having a permit to operate in the state of Wisconsin shall have, at all times within the salesperson[s] possession, a salesperson[s] permit issued by the secretary of revenue.

c2d No Wisconsin manufacturer, rectifier, wholesaler or winery shall purchase or order intoxicating liquor except from a salesperson who is duly registered by the secretary of revenue.

c3d Samples of intoxicating liquor carried by salespersons shall be Wisconsin tax paid merchandise.

c4d A salesperson[s] permit authorizes the soliciting of orders of selling for future delivery at wholesale. Retail sales are prohibited.

Note: This section interprets ss. 139.06 c1d and 125.65 c1d and c7d, Stats.

History: 1-2-56; am. Register, June, 1975, No. 234, eff. 7-1-75; am. c2d, Register, June, 1983, No. 330, eff. 7-1-83; cr. c4d, Register, August, 1985, No. 356, eff. 9-1-85; am. c1d and c3d, r. and recr. c4d, Register, July, 1990, No. 415, eff. 8-1-90.

Tax 8.81 Transfer of retail liquor stocks. c1d No licensed retailer shall transfer his or her intoxicating liquor stock, upon selling or liquidating the business, without first completing a stock transfer form listing an inventory of the entire stock to be transferred. The inventory must list quantities, brands, container sizes and other information as the department may require and shall be signed by both the buyer and the seller. One copy is to be retained by the seller, the other copy shall be retained by the buyer on the licensed premises and available for inspection at all times by representatives of the department.

c2d A licensed retailer may sell his or her entire sealed liquor stock in a liquidating transaction to any other licensed retailer providing the conditions in sub. c1d are met.

Note: This section interprets ss. 125.69 c6d and 139.11, Stats.

History: 1-2-56; am. Register, June, 1983, No. 330, eff. 7-1-83; cr. c3d, Register, August, 1985, No. 356, eff. 9-1-85; am. c1d and c2d, r. c3d, Register, July, 1990, No. 415, eff. 8-1-90.

Tax 8.85 Procedure for apportionment of costs of administration of s. 125.69 c4d, Stats. c1d All direct and indirect costs of administering s. 125.69 c4d, Stats., including costs of supplies, equipment, rent and clerical, investigational, administrative and supervisory help, shall be borne by the intoxicating liquor permittees. The aggregate of such costs shall be determined by the department semi-annually and shall be prorated by it among the permittees at any time licensed in each period covered. Each such permittee shall be billed its share of such aggregate costs, and such bill shall be paid within ten days of the billing date.

c2d The costs of administration for each 6-month period shall be prorated among the permittees licensed in such period on the basis of estimated dollar sales to retailers based upon reported gallons and liters of wine and liquor sold to retailers by each permittee. Whenever the sales of a permittee have not been reported to the department, the department shall estimate such sales for purposes of such proration.

Note: This section interprets s. 125.69 c4d ced, Stats.

History: Cr. Register, January, 1958, No. 25, eff. 2-1-58; am. Register, June, 1975, No. 234, eff. 7-1-75; am. Register, June, 1983, No. 330, eff. 7-1-83.