

## Chapter Tax 8

## INTOXICATING LIQUORS

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**Tax 8.02 Revenue stamps—occupational tax.** (1) Liquor and wine stamps are provided by the commissioner of taxation in proper denominations and may be purchased by manufacturers, wineries, rectifiers or wholesalers holding the proper permit. Stamps may be purchased only from the Wisconsin Department of Taxation, Division of Beverage and Cigarette Taxes, 1120 State Office Bldg., Madison, Wisconsin. Mail orders will be accepted when made in the proper form and accompanied by the proper remittance.

(2) No order for stamps will be accepted unless the order and remittance for such stamps are received together by the Wisconsin Department of Taxation, Division of Beverage and Cigarette Taxes directly from the individual, firm or corporation to whom such stamps are to be shipped, except that firms having branches or affiliated or subsidiary companies may order and pay for stamps to be shipped to branches, affiliates, or subsidiaries, provided such branches, affiliates or subsidiaries have a current Wisconsin liquor permit.

**Tax 8.03 Affixing stamps.**

(1) (a) All intoxicating liquor, except wine containing not over 21 per cent of alcohol by volume, shipped into the state of Wisconsin, must have a Wisconsin tax stamp of the correct denomination affixed to each original bottle before it enters the state, with the following exceptions being made:

1. Shipments in bulk to a rectifier.
2. Ethyl alcohol of 190 proof or more.
3. Foreign importations in customs bond purchased directly by and consigned directly to Wisconsin permittees from such foreign countries.

(b) On all intoxicating liquor rectified or manufactured in Wisconsin, a stamp of the proper denomination shall be affixed to each bottle at the time such merchandise is placed in wholesale stock, except merchandise which is to be shipped outside the state of Wisconsin in interstate commerce.

(c) Stamps shall be affixed to the original bottle between the body and the neck on any smooth area on the label side in such a position that all or at least a substantial part of the stamp is immediately visible from the trade-label side of the bottle. No portion of the state stamp shall cover any part of the federal strip stamp or the seal of

(2) No person shall issue or publish or cause to be issued or published in this state a letter, post card, circular or pamphlet of any kind containing an advertisement or a solicitation of an order for intoxicating liquors unless such person shall be duly licensed to traffic in intoxicating liquors.

**Tax 8.66 Merchandise on collateral.** No manufacturer, rectifier or wholesaler shall place intoxicating liquor as collateral or security to a loan unless there is affixed to the containers thereof, Wisconsin revenue stamps of the proper denomination.

**Tax 8.71 Bitters.** No person, firm or corporation shall sell or offer for sale in the state bitters bearing a federal strip stamp unless the container thereof bears the proper revenue stamp provided for by law.

**Tax 8.76 Salesmen.** (1) Any salesman soliciting orders or selling for future delivery for a person, firm or corporation licensed to operate in the state of Wisconsin shall have, at all times within his possession, a salesman's permit issued by the commissioner of taxation.

(2) No Wisconsin manufacturer, rectifier, wholesaler or winery shall purchase or order intoxicating liquor except from a salesman who is duly registered by the commissioner of taxation. The salesman's permit number must be indicated on all invoices covering sales or shipments by foreign or domestic permittees.

(3) Samples carried by salesmen must bear Wisconsin revenue stamps.

**Tax 8.81 Transfer of retail liquor stocks.** (1) No licensed retail dealer shall transfer his liquor stock, upon selling or liquidating his business, without first filing an inventory of his entire stock with the division of beverage and cigarette taxes and obtaining approval of the transfer. The inventory must be submitted in triplicate listing quantities, brands, classifications, container sizes and such other information as the division of beverage and cigarette taxes may require and shall be signed by both the buyer and the seller. Upon approval the original will be sent to the buyer to be retained as an invoice and one copy will be returned to the seller.

(2) A licensed retail dealer may sell his entire liquor stock in a liquidating transaction to any other licensed retailer providing the above conditions are complied with.

**Tax 8.85 Procedure for apportionment of cost of administration of section 176.05 (23), Wis. Stats.** All costs of administration of section 176.05 (23), Wis. Stats., both direct and indirect, and including costs of supplies, equipment and rental and clerical, investigational, administrative and supervisory help, must be borne by the intoxicating liquor permittees. The aggregate of such costs shall be determined by the director of beverage and cigarette taxes quarterly and shall be prorated by him among the permittees at any time licensed as a permittee in each calendar quarter. Each such permittee shall be billed later than the twentieth day of the month following the close of the calendar quarter for his share of such aggregate costs for such quarter, and such bill must be paid within ten days of the billing date. The costs of administration for each quarter shall be prorated among the permittees licensed in such quarter on the basis of estimated retail dollar sales based upon reported gallons of wine and beer or sold at retail by each permittee. Whenever the sales of a permittee have not been reported to the beverage and cigarette tax division, the director shall estimate such sales for purposes of such apportionment.