



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER
CHIEF

January 30, 2012

MEMORANDUM

To: Senator Ellis

From: Aaron Gary, Senior Legislative Attorney, (608) 261-6926

Subject: Technical Memorandum to **2011 SB 395** (LRB-3101/1) by **DOR**

We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

January 30, 2012

TO: Aaron R. Gary

FROM: Paul Ziegler
Department of Revenue

SUBJECT: Technical Memorandum on Senate Bill 395 relating to: homemade wine and fermented malt beverages.

Under the bill, homemade wine and beer refer to any wine and beer made by a person's own efforts and not made for commercial use. The current restriction that homemade wine and beer must be made at the person's home is specifically eliminated.

The Department of Revenue has the following concern with the bill:

The requirement that homemade wine and beer be "not for a commercial purpose" may create uncertainty for events where admission is charged. Does this prohibit a person's homemade wine or beer from being at any tasting, sampling, or judging event where admission is charged? Does this prohibit a person from hosting an event where admission is charged that would include his or her own products? The author of the bill may wish to clarify these circumstances.

If you have any questions regarding this technical memorandum, please contact Jacek Cianciara at (608) 266-8133.

cc: Senator Ellis