

Chapter Tax 7

FERMENTED MALT BEVERAGES

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Tax 7.01 Purchases and invoices. (1) Wisconsin wholesalers and bottlers properly registered and licensed may purchase and receive fermented malt beverages only from registered Wisconsin breweries or from out-of-state firms holding a fermented malt beverage permit. Wisconsin breweries, bottlers and wholesalers will upon request be furnished with a list of out-of-state firms having a permit to ship into Wisconsin.

(2) An invoice must be submitted covering each sale, shipment or delivery to a Wisconsin wholesaler or bottler by all breweries, bottlers and permittees shipping in the state or into this state. Such invoice must clearly indicate date, quantities, package size and description and must be retained on the licensed premises of the wholesaler or bottler.

(3) An invoice indicating date, quantity, package size and description must be submitted to the retailer by the brewery, bottler or wholesaler, covering each sale, shipment or delivery of fermented malt beverages made to such a retailer. Breweries, bottlers and wholesalers must keep a copy or a record of such invoices on their licensed premises in convenient form, indicating the date of payment if paid. Such invoices or record must be available for inspection at all reasonable hours by representatives of the division of beverage and cigarette taxes.

(4) All fermented malt beverage retailers must retain on their retail licensed premises the invoices covering shipments received by them from breweries, bottlers or wholesalers. Such invoices must be available for inspection at all reasonable times by representatives of the division of beverage and cigarette taxes and the date of payment, if paid, must be recorded on such invoices.

*Amended
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Tax 7.11 Refunds on sale of beer to armed forces. The state tax paid on fermented malt beverages sold to the armed forces of the United States may be refunded to the licensed Wisconsin brewery, bottler or wholesaler making the sale under the following conditions and provisions:

(1) An invoice covering each sale must be executed in triplicate, the original to be retained at the office of the commanding officer, and the two copies to be signed by the commanding officer or his designated representative and retained by the firm making the sale.

(2) A refund request in affidavit form together with one of the receipted copies of each invoice must be filed with the division of beverage and cigarette taxes.

(3) In the event beer sold or delivered, under the provisions of section 139.03 (7), Wis. Stats., and this regulation, is returned to the brewery, bottler or wholesaler, a notation of such return, signed by

the commanding officer or his designated representative, must be recorded on the original invoice clearly indicating quantity and description.

(4) Under no consideration may fermented malt beverages, on which a refund has been paid or applied for, be returned to any wholesaler, bottler or brewery without special permission from the division of beverage and cigarette taxes.

Tax 7.21 Labeling. All fermented malt beverages sold in the state of Wisconsin shall be labeled in accordance with the provisions of federal regulation No. 7, now in effect or as subsequently amended, relating to the labeling and advertising of malt beverages, issued by the federal alcohol administration, except that, the standard of "ale" provision contained in said federal regulation No. 7 shall not be applicable in the state of Wisconsin.

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