

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

the bottle. Pharmacist liquor tax stamps must be affixed to the face of the bottle immediately above the label.

(2) (a) All wine, containing not over 21 per cent of alcohol by volume, shipped into the state of Wisconsin must have a tax stamp of the correct denomination affixed on each case or carton before it enters the state, with the following exceptions:

1. Shipments in bulk for bottling purposes.
2. Wine for sacramental purposes.
3. Foreign importations of wines in customs bond purchased directly by and consigned directly to Wisconsin permittees from such foreign countries.

(b) On all wine bottled or manufactured in Wisconsin, a stamp of the correct denomination must be affixed on each case or carton within 48 hours after bottling, except wine for interstate commerce and wine for sacramental purposes.

(c) Stamps shall be affixed to the case or carton with glue on the side or end on which the label appears.

Tax 8.04 Refunds. (1) Intoxicating liquor revenue stamps unfit for use or otherwise unused which are in the possession of a manufacturer, rectifier, wholesaler or winery properly licensed, may be returned to the commissioner of taxation and a refund for the tax value of such stamps, less a stamp printing and service charge, will be issued to the manufacturer, rectifier, wholesaler or winery returning such stamps.

(2) A manufacturer, rectifier, wholesaler or winery properly licensed by this state, who has in his possession intoxicating liquor in sealed containers which is spoiled or has become unfit for beverage purposes may file a request for a tax refund with the commissioner of taxation, and a refund for the amount of the tax applying to such merchandise may be made providing the mutilation of stamps affixed to such merchandise is witnessed by a representative of the commissioner of taxation, and providing the applicant agrees to assume the expense and service charge of the state representative assigned to witness the mutilation of such stamps.

Tax 8.11 Reports. Monthly reports must be filed by all manufacturers, rectifiers, wholesalers or wineries having a permit to ship into, or do business within the state of Wisconsin, on forms furnished by the commissioner of taxation. Such reports must be made in duplicate, the original to be mailed to the Department of Taxation, Division of Beverage and Cigarette Taxes on or before the tenth day of each month covering the preceding calendar month, and the duplicate to be retained by the firm submitting the report. Reports must be submitted on the basis of wine gallons, not proof gallons. In the event no transactions occur in any given month the report must be filed with a notation written across the face: "No transactions".

Note: Blank forms may be obtained at the department of taxation office in the State Office Building, Madison.

Tax 8.21 Purchases by the retailer. (1) No firm, person or corporation having a license to engage in the retail sale of intoxicating liquor shall purchase intoxicating liquor except from a duly registered Wisconsin manufacturer, rectifier or wholesaler.

(2) Holders of either a Class A or Class B retail license shall retain invoices covering all purchases of intoxicating liquor for a