

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.

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4/8 2-1-58* { (2) Holders of either a Class A or Class B retail liquor license shall retain invoices covering all purchases of intoxicating liquor. Such invoices shall be retained on the licensed premises in groups covering a period of a month each and shall be open to inspection at all reasonable times by any representative of the division of beverage and cigarette taxes.

Tax 8.22 Purchases made outside of state. (1) No Wisconsin manufacturer, rectifier or wholesaler shall purchase or receive intoxicating liquor from without the state except from a person, firm or corporation holding an out-of-state permit issued pursuant to section 176.70, Wis. Stats.

(2) Wisconsin manufacturers, rectifiers and wholesalers will be furnished a list of all out-of-state firms duly licensed by the commissioner of taxation to ship intoxicating liquor into the state. Purchases may be made and shipments received only from those persons listed on such lists.

(3) Out-of-state licensees will be furnished a complete list of Wisconsin manufacturers, rectifiers and wholesalers to whom sales and shipments of intoxicating liquor may be made.

Tax 8.31 Sales out of Wisconsin. (1) 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 affix revenue stamps to the original containers of alcoholic 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 such merchandise actually went into interstate commerce.

(2) Wisconsin manufacturers, rectifiers, and wholesalers 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: (a) that the persons receiving such shipments or deliveries in a foreign state at the address stated are licensed to receive the same or (b) 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.

(3) No Wisconsin manufacturer, rectifier or wholesaler 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.

Tax 8.35 Interstate shipments. (1) Wisconsin manufacturers, rectifiers, wholesalers or wineries purchasing intoxicating liquor from an out-of-state permittee shall, by letter or otherwise, instruct the shipper to print plainly upon the shipping container a legend reading:

"Shipped to _____, Authorized to receive interstate shipments by the Commissioner of Taxation, under permit No. _____".