

Filed Dec 3-1964
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TAX 8

ORDER OF THE
WISCONSIN DEPARTMENT OF TAXATION
ADOPTING RULE CHANGES

Pursuant to the authority vested in the Wisconsin Department of Taxation by Section 139.08(2) and by Section 139.061(1) as created by Chapter 561, Laws of 1963, the said department hereby creates Rule TAX 8.01, repeals and recreates Rules TAX 8.02 and 8.04, repeals Rule TAX 8.03 and paragraphs (1) and (3) of Rule TAX 8.43, amends paragraph (1) of Rule TAX 8.22 and paragraph (1) of Rule TAX 8.31 and renumbers paragraph (2) of Rule TAX 8.43, as shown in the attached memorandum.

These rule changes shall be effective on and after January 1, 1965.

WISCONSIN DEPARTMENT OF TAXATION


George W. Corning
Commissioner of Taxation

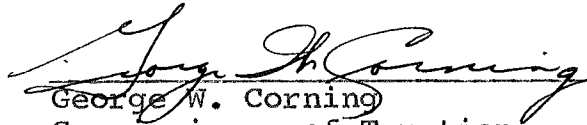
(SEAL)

STATE OF WISCONSIN)
) ss
COUNTY OF DANE)

TO ALL TO WHOM THESE PRESENTS COME, GREETINGS:

I, GEORGE W. CORNING, Commissioner of Taxation and custodian of the official records of the Wisconsin Department of Taxation, do hereby certify that the annexed changes in the Rules of the Department of Taxation (whereby Rule TAX 8.01 is created, Rules TAX 8.02 and 8.04 are repealed and recreated, Rule TAX 8.03 and paragraphs (1) and (3) of Rule TAX 8.43 are repealed, paragraph (1) of Rule TAX 8.22 and paragraph (1) of Rule TAX 8.31 are amended and paragraph (2) of Rule TAX 8.43 is renumbered) have been approved by me and have been compared by me with the originals on file in the department and are true and correct copies of such originals.

IN TESTIMONY WHEREOF, I have hereunto set my hand at the State Office Building, 1 West Wilson Street, in the City of Madison, Wisconsin this 3rd day of December, A.D. 1964.


George W. Corning
Commissioner of Taxation

Rule TAX 8.01 is created to read as follows:

TAX 8.01. Return payment of occupational tax on intoxicating liquor - (1) Effective January 1, 1965, in lieu of the payment of the occupational tax on intoxicating liquors by means of revenue stamps, such tax shall be paid monthly based on monthly returns filed with the Commissioner of Taxation.

(2) On or before January 10, 1965, each manufacturer, rectifier, wholesaler, winery or other person liable for payment of the occupational tax on intoxicating liquor shall furnish the Commissioner of Taxation with a report on such form as the Commissioner shall prescribe showing the amount of wine gallons of intoxicating liquors on hand, both stamped and unstamped, as of the close of business on December 31, 1964, by size of containers.

(3) Each manufacturer, rectifier, wholesaler, winery or other person liable for payment of the occupational tax on intoxicating liquors shall on or before the 15th day of the month following the month in which such intoxicating liquors are first sold in this state (if

manufactured or rectified in this state), or first received into this state (if manufactured or rectified outside this state), file a return with the Commissioner of Taxation. The return shall be in such form as the Commissioner shall prescribe and shall show, with regard to the previous calendar month:

- a) inventory of intoxicating liquors on hand at the beginning of the month, both stamped and unstamped:
- b) receipts of intoxicating liquors:
- c) sales of intoxicating liquors:
- d) other dispositions of intoxicating liquors:
- e) inventory of intoxicating liquors at the end of the month, both stamped and unstamped:
- f) the amount of tax due.

In addition, such other information as the Commissioner may require shall appear on every return, as indicated by the headings on the return and the instructions thereon or issued in respect thereto.

Payment of the tax shall accompany the return. The first such return, covering the month of January, 1965, shall be filed on or before February 15, 1965.

(4) Every manufacturer, rectifier, wholesaler, winery, or other person liable for payment of occupational tax on intoxicating liquors shall, for a period of four years, retain duplicate copies of all returns filed with the Commissioner of Taxation and copies of invoices and such other commercial documents as will enable the Commissioner to determine receipts and dispositions by wine gallons, brands, number and size containers, vendor and vendees.

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Rule TAX 8.02 is repealed and recreated to read:

TAX 8.02. Bonds. (1) On or before January 1, 1965, and on or before the first day of each succeeding calendar year, every manufacturer, rectifier, wholesaler, winery, or other person required to make returns and payment of occupational tax on intoxicating liquors shall file with the Commissioner a surety bond in an amount equal to twice the tax which would have been payable at the current rate of tax on the maximum intoxicating liquors, (a) sold in Wisconsin by a manufacturer, rectifier, or winery in Wisconsin, or, (b) received into Wisconsin by any wholesaler or other person required to make returns and pay such tax, in any calendar month during the preceding twelve months, but such surety bond shall not be less than \$1,000.00 or more than \$100,000.00.

(2) Persons first required to make returns and payment of occupational tax on intoxicating liquors after January 1, 1965 shall, before receiving or selling intoxicating liquors, file with the Commissioner a surety bond in an amount equal to twice the maximum monthly tax liability to be incurred for any calendar month for the remainder of the license or permit year.

(3) Any manufacturer, rectifier, wholesaler, winery, or other person required to make returns and payment of occupational tax on intoxicating liquors shall file additional or supplementary surety bonds at any time that the Commissioner finds that a bond or bonds on file has become inadequate; however, in no event shall such bond or bonds aggregate more than twice the taxpayer's maximum monthly tax liability nor be less than \$1,000.00 or more than \$100,000.00.

Rule TAX 8.03 is repealed.

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Rule TAX 8.04 is repealed and recreated to read:

TAX 8.04. Revenue stamps - redemption - (1) Unused intoxicating liquor revenue stamps in the possession of a manufacturer, rectifier, wholesaler or winery, on January 1, 1965 shall be redeemed for the cost of such stamps by the Commissioner on surrender of the stamps by such manufacturer, rectifier, wholesaler or winery.

(2) A manufacturer, rectifier, wholesaler or winery in possession of intoxicating liquors on which occupational tax is due or has been paid which have become unfit for beverage purposes or which have been lost, rendered unmarketable or condemned by an authorized public official may file a request with the Commissioner for a credit against tax or a tax refund to the value of the occupational tax on such intoxicating liquors and a credit or refund for the amount of such tax may be made; provided, however, that the manufacturer, rectifier, wholesaler or winery furnished such proof as the Commissioner may require that such intoxicating liquors will not be used for beverage purposes.

Paragraph (1) of Rule TAX 8.22 is amended to read as follows:

(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, or 176.05 (1h), Wis. Stats.

Paragraph (1) of Rule TAX 8.31 is amended to read as follows:

(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.

Paragraphs (1) and (3) of Rule TAX 8.43 are repealed and paragraph (2) is renumbered (1), but not otherwise amended.



The State of Wisconsin

DEPARTMENT OF TAXATION
ROOM 1000 STATE OFFICE BUILDING
MADISON, WISCONSIN 53702

GEORGE W. CORNING
COMMISSIONER OF TAXATION

December 2, 1964

Mr. James J. Burke
Revisor of Statutes
State Capitol
Madison, Wisconsin


Dear Mr. Burke:

Enclosed herewith please find a certified copy of changes in the Rules of the Wisconsin Department of Taxation relating to Intoxicating Liquors, pursuant to which changes Rule TAX 8.01 is created, Rules TAX 8.02 and 8.04 are repealed and recreated, Rule TAX 8.03 and paragraphs (1) and (3) of Rule TAX 8.43 are repealed, paragraph (1) of Rule TAX 8.22 and paragraph (1) of Rule TAX 8.31 are amended and paragraph (2) of Rule TAX 8.43 is renumbered.

Notice of these changes was published in September 1964 in the Notice Section of the Wisconsin Administrative Register pursuant to Section 227.02(1)(e) of the statutes, and, though 30 days have passed since publication, no petition for public hearing by 25 persons who will be affected by any such rule changes or by a municipality which will be so affected or by an association which is representative of a farm, labor, business or professional group which will be so affected, has been received.

A certified copy of these rule changes is being mailed today to the Secretary of State for filing, pursuant to Section 227.023(1) of the statutes.

Sincerely,


George W. Corning
Commissioner of Taxation

cc: Hon. Robert C. Zimmerman
Secretary of State
Commerce Clearing House
Prentice-Hall, Inc.