

period of two years from the date of the invoice. 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. The date of payment, if paid, must be recorded on each invoice.

**History:** 1-2-56; am. (2), Register, January, 1958, No. 25, eff. 2-1-58.

**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. \_\_\_\_\_."

(2) No carrier shall release any shipment which is not so labeled or is not shipped to a Wisconsin manufacturer, rectifier, wholesaler or winery or to persons holding medicinal alcohol permits issued by the commissioner of taxation.

(3) When a carrier has a shipment of liquor for delivery in Wisconsin which does not bear such legend, the carrier will notify the consignee that he cannot deliver it without first seeing the consignee's permit. If the consignee has such permit, the carrier will deliver the shipment and then forthwith forward such information to the Division of Beverage and Cigarette Taxes of the Wisconsin Department of Taxation. If the consignee cannot show a permit, the carrier shall return the shipment to the shipper.

(4) Shipments of intoxicating liquor shall be delivered to the consignee by the carrier thereof within a period of five days after arrival at point of destination. If such merchandise is not delivered within such five day period, the consignor shall be notified by the carrier thereof and the merchandise shall be returned to him.

(5) A common carrier in the state of Wisconsin who has in his possession intoxicating liquor which the consignee and consignor refuse to accept shall notify the division of beverage and cigarette taxes of the Wisconsin department of taxation, of the possession of such merchandise. Permission for disposal will be granted upon proper application.

**Tax 8.41 Size of containers.** (1) No manufacturer, rectifier, wholesaler, retailer or other person licensed for the sale of intoxicating liquor shall have in his possession intoxicating liquor, not including wine, in a container of more than 64 fluid ounce capacity, except alcohol intended for industrial, medicinal, scientific or mechanical purposes.

(2) Manufacturers and rectifiers may have in their possession intoxicating liquor in containers greater than 64 ounces in size for purposes of manufacturing or rectifying or for sale to other manufacturers or rectifiers in Wisconsin or in interstate commerce.

**History:** 1-2-56; am. Register, December, 1971, No. 192, eff. 1-1-72.

**Tax 8.42 Wine containers.** (1) No manufacturer, rectifier, wholesaler, winery, retailer or any person licensed for the sale of wine shall have in his possession within this state, on his licensed premises or stored otherwise, wine for sale in any container of a net content of more than a gallon.

(2) The net content shall be stated upon all containers in which wine is sold or possessed for sale, as follows:

(a) If 1 pint, 1 quart, or 1 gallon, the net contents shall be so stated.

(b) If less than a pint, the net contents shall be stated in fractions of a pint, or in fluid ounces.

(c) If more than a pint, but less than a quart, the net contents shall be stated in fractions of a quart, or in pints and fluid ounces.

(d) If more than a quart, but less than a gallon, the net contents shall be stated in fractions of a gallon, or in quarts, pints, and fluid ounces.

(e) The net contents need not be stated on any label if the net contents are displayed by having the same blown or branded in the

Register, December, 1971, No. 192