

Chapter Tax 8

INTOXICATING LIQUORS

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Tax 8.02 Revenue stamps—occupational tax. (ss. 139.06 (5) and (8), Stats.) (1) Liquor stamps are provided by the department of revenue in proper denominations and may be purchased by manufacturers, rectifiers, wholesalers and out-of-state permittees holding the proper permits. Stamps may be purchased only from the Wisconsin Department of Revenue, P. O. Box 75, Madison, Wisconsin 53701. 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 revenue 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.

History: 1-2-56; am. Register, June, 1975, No. 234, eff. 7-1-75.

Tax 8.03 Affixing stamps. (ss. 139.06 (1) and (3) and 176.18 (8), Stats.) (1) (a) All intoxicating liquor, except wine containing not over 21% 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, except wine containing not over 21% alcohol by volume, 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

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all or at least a substantial part of the stamp is immediately visible from the trade-label side of the bottle. Pharmacist liquor stamps must be affixed to the face of the bottle immediately above the label.

History: 1-2-56; am. (1) (c), Register, November, 1966, No. 131, eff. 12-1-66; am. (1) (6) and r. (2), Register, June, 1975, No. 234, eff. 7-1-75.

Tax 8.04 Refunds. (s. 139.10, Stats.) (1) Intoxicating liquor revenue stamps unfit for use or otherwise unused which are in the possession of a manufacturer, rectifier, wholesaler or out-of-state permittee properly licensed, may be returned to the department of revenue 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 out-of-state permittee returning such stamps.

(2) A manufacturer, rectifier, wholesaler or out-of-state permittee 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 department of revenue, 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 department of revenue, and providing the applicant agrees to assume the expense and service charge of the state representative assigned to witness the mutilation of such stamps.

History: 1-2-56; am. Register, June, 1975, No. 234, eff. 7-1-75.

Tax 8.05 Special tax on intoxicating liquor. (ss. 139.03(2t) and 139.08(4), Stats.) (1) Any manufacturer, rectifier or out-of-state permittee which sells intoxicating liquor in this state which qualifies for the special tax rate in s. 139.03(2t), Stats., shall purchase special tax stamps in accordance with rule Tax 8.02 and affix the stamps in accordance with rule Tax 8.03.

(2) Any manufacturer, rectifier or out-of-state permittee which processes intoxicating liquor eligible for the special tax rate in s. 139.03(2t), Stats., shall file a "Bulk Summary Report" with the department each month. Such permittee shall make all premises where such intoxicating liquor is stored or processed and all records pertaining to such intoxicating liquor available for inspection by authorized employees of the department.

History: Cr. Register, December, 1978, No. 276, eff. 1-1-79.

Tax 8.11 Reports. (s. 139.11, Stats.) Monthly reports must be filed by all manufacturers, rectifiers, wholesalers, wineries and out-of-state permittees having a permit to ship into or do business within the state of Wisconsin, on forms furnished by the department of revenue. Such reports must be made in duplicate, the original to be mailed to the department of revenue 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 from the Department of Revenue, Box 75, Madison, Wisconsin 53701.

History: 1-2-56; am. Register, June, 1975, No. 234, eff. 7-1-75.
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Tax 8.21 Purchases by the retailer. (ss. 139.11 (1) and 176.03 (1), Stats.) (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, wholesaler or winery.

(2) Holders of either a Class A or Class B retail license shall retain invoices covering all purchases of intoxicating liquor for a period of 2 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 department of revenue. 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; am. Register, June, 1975, No. 234, eff. 7-1-75.