

**WISCONSIN DEPARTMENT OF REVENUE  
DIVISION OF INCOME, SALES, AND EXCISE TAX**

**NOTICE OF PROPOSED GUIDANCE DOCUMENTS**

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

**SUBMITTING PUBLIC COMMENTS**

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

**DEADLINE FOR SUBMISSION**

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

<b>Document Number</b>	<b>Document Title</b>
<b>100006</b>	Wisconsin Department of Revenue Advisory on Alcohol Mist/Vapor Machines in Wisconsin

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## Wisconsin Department of Revenue Advisory on Alcohol Mist/Vapor Machines in Wisconsin

Guidance Document Number: 100006

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This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by [sec. 227.112\(1\) Wis. Stats.](#)

The Alcohol & Tobacco Enforcement Unit at the Wisconsin Department of Revenue has recently become aware of alcohol mist/alcohol vapor machines being advertised or available for sale to Wisconsin consumers. These machines allow the user to inhale the mist of alcohol beverages, and some machines also vaporize the alcohol for inhalation by the user. Inhalation is done usually through a balloon or other device that allows the user to inhale the mist or vapor. Below is a picture of one of these machines:

Please be aware that the use of these machines at licensed premises in Wisconsin is illegal. "Class B" intoxicating liquor licenses authorize the retail sale of alcohol beverages to be consumed only by the glass (sec. 125.51(3), Wis. Stats.). Also, Wisconsin law prohibits introduction of a hazardous substance such as alcohol into the human body in a manner not intended by the manufacturers, and in a manner intended to induce intoxication (sec. 941.316(2), Wis. Stats.).

Any person violating any of these statutes is subject to fines, imprisonment, and/or suspension/revocation of their alcohol beverage license or permit. In addition, authorized personnel within the department, or any peace officer, may confiscate these machines and any alcohol beverages used within them.



If you have any questions on this advisory, or any other alcohol beverage issues, please visit the department's website at [www.revenue.wi.gov](http://www.revenue.wi.gov) or email us at [DORAlcoholTobaccoEnforcement@wisconsin.gov](mailto:DORAlcoholTobaccoEnforcement@wisconsin.gov).

### **Applicable Laws and Rules**

This document provides statements or interpretations of the following provisions of Wisconsin Statutes in effect as of July 15, 2019: Sections 125.51(3) and 941.316(2), Wis. Stats.

Laws enacted and in effect after July 15, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to July 15, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

### **Certification Statement**

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats.. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE

A handwritten signature in cursive script, reading "Peter W. Barca", written over a horizontal line.

Peter Barca

Secretary of Revenue

*Advisory – Alcohol Mist/Vapor Machines  
July 31, 2019*