

**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.

Document Number	Document Title
100094	Alcohol Beverage Law Enforcement - Common Questions

State of Wisconsin
Department of Revenue

Alcohol Beverage Law Enforcement

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.

1. Can I bring liquor, beer, or wine into Wisconsin from another state or another country?

1. **Can I bring liquor, fermented malt beverage, or wine into Wisconsin from another state or another country?**

As a general rule no. But if you qualify for one or more of the exceptions under secs. 139.03(5), or 125.535 Wis. Stats., you may be eligible to bring a limited amount of alcohol beverages into Wisconsin.

- If you are moving from another state or country to Wisconsin, you may bring liquor or wine into Wisconsin as part of your household goods.
- If you have spent at least 48 hours in another country, you may carry up to 4 liters of liquor or wine in sealed containers into Wisconsin. It must be in your personal possession. You may not send or ship it into Wisconsin.
- If you were on military duty for at least 48 hours in another country, you may bring up to 16 liters of liquor or wine into Wisconsin.
- You may receive up to 108 liters of wine in a calendar year shipped to you from a wine direct shipper who is permitted with the Wisconsin Department of Revenue. The wine must be for personal consumption only and may not be resold. See [☒ Wisconsin Liquor Permit Listing](#) for a list of wine direct shipper permittees.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of January 3, 2020: Sections 125.535 and 139.03, Wis. Stats.

Laws enacted and in effect after January 3, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to January 3, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

FOR QUESTIONS OR COMMENTS CONTACT:

Excise Tax Unit

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Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100094

January 3, 2020

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