

**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
FS3108	Catering Alcohol Beverages - Fact Sheet



Catering Alcohol Beverages

Alcohol Beverage Laws

Fact Sheet 3108

revenue.wi.gov

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.](#)

This fact sheet provides information about Wisconsin alcohol beverage laws applying to businesses that cater alcohol beverages.

Retail Sales of Alcohol Beverages

Wisconsin law does not provide for the issuance of a retail alcohol beverage "catering license." A business that caters alcohol beverages must obtain a retail alcohol beverage license that authorizes the sale of alcohol beverages on its licensed premises. These licenses are issued to permanent, fixed locations. These licenses are not mobile; they do not travel with the catering business. Retail sales of alcohol beverages must be made face-to-face on the licensed premises. After the purchase, a business may deliver alcohol beverages to the customer.

Note: A business that has a "Class B" (on-premises) retail alcohol beverage license may not sell intoxicating liquor other than wine for off-premises consumption unless authorized by local ordinance.

Dispensing Alcohol Beverages

Alcohol beverages may be **dispensed** (not sold) by the business at a non-licensed premises if the venue is not open to the public.

Example: A caterer sells alcohol beverages to a wedding couple in a face-to-face sale at the caterer's licensed premises. The caterer delivers the purchased alcohol beverages one month later at the couple's private wedding reception held at an unlicensed premises. The caterer may dispense the purchased alcohol beverages for consumption at the wedding reception.

The caterer may provide servers to dispense (not sell) alcohol beverages at catered functions. It is illegal to have a "cash bar" at events where alcohol beverages are catered without a retail alcohol beverage license that authorized the sale of alcohol on the premises. It is also illegal for a caterer to bring alcohol beverages to a licensed premises. See Fact Sheet 3102, *Alcohol Beverage Carry-Ins*.

Alcohol beverages which are sold by the caterer, but not consumed, may not be returned to the caterer. Such alcohol beverages are the property of the purchaser.

Applicable Laws and Rules

This document provides statements or interpretations of the following provisions of Wisconsin Statutes enacted as of February 24, 2020: Sections 125.02, 125.04, 125.09, 125.25, 125.26, 125.272, 125.32, 125.33, 125.51, and 125.69, Wis. Stats.

Laws enacted and in effect after February 24, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to February 24, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

Any Questions?

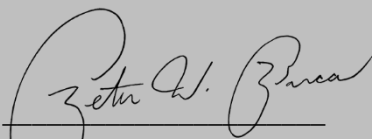
If you are unable to find an answer to your question about alcohol beverage tax and regulation on the department's website, email, write, or call the department.

Visit our website: revenue.wi.gov
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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



Peter Barca

Secretary of Revenue

Last updated February 24, 2020