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DEPARTMENT OF REVENUE

container on the same side of the container as the brand label, in letters or figures in such manner as to be plainly legible under ordinary circumstances, and such statement is not obscured in any manner in whole or in part.

(3) All measurements in this regulation are in terms of the U. S. standard gallon of 128 fluid ounces.

(4) Manufacturers, rectifiers, wholesalers and wineries may have wine upon their licensed premises in containers larger than a gallon for purposes of bottling or rectification in containers no larger than one gallon, or for shipment out of the state.

Tax 8.43 Empty containers. (1) Any person, firm or corporation possessing a bottle of intoxicating liquor, not including wine, shall, as soon as such bottle is emptied, scratch, deface or mutilate the Wisconsin tax stamp and the label attached thereto in such a manner that the stamp and label cannot again be used.

(2) No person, firm or corporation shall fill, or cause to be filled, any bottle which has previously been used for intoxicating liquors, not including wine. Such bottles shall be broken and destroyed immediately upon being emptied of their original contents.

(3) Any person, firm or corporation possessing a case, carton or bottle containing wine not in excess of 21% of alcohol by volume shall, as soon as such container is emptied, scratch, deface or mutilate the Wisconsin tax stamp and the label attached thereto, in such manner that such stamps and label cannot again be used.

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Tax 8.51 Labels. No person, firm or corporation shall sell within the state, or ship into the state, any intoxicating liquor unless prior to such sale or shipment two front and back labels and a chemical analysis or statement of analysis, whichever the case may be, applying to such merchandise, have been submitted to and approved by the commissioner of taxation.

Tax 8.52 Label requirements. (1) No person, firm or corporation shall sell intoxicating liquor within the state of Wisconsin unless the container thereof shall bear a clear and legible label setting forth the name and address of the manufacturer and the kind of liquor contained therein.

(2) (a) Intoxicating liquor sold within the state of Wisconsin shall be labeled in conformance with the labeling requirements of the federal alcohol administration now in effect or as subsequently amended except that "straight whiskey" may include distilled spirits which are aged in old containers regardless of duration of storage.

(b) Either the words "Bottled By" and the name of the bottler and the place where bottled or the words "Bottled For" and the name of the wholesaler or retailer for whom such intoxicating liquors or wines were bottled must be stated on the container.

(3) All wine sold in the state of Wisconsin shall be labeled in accordance with the provisions of federal regulation No. 4 now in effect or as subsequently amended relating to the labeling and advertising of wine, issued by the federal alcohol administration.

Tax 8.61 Advertising. (1) No person shall send or cause to be sent into this state a letter, post card, circular or pamphlet of any kind

containing an advertisement or a solicitation of an order for intoxicating liquors unless such person shall be duly licensed to ship intoxicating liquors into Wisconsin.

(2) No person shall issue or publish or cause to be issued or published in this state a letter, post card, circular or pamphlet of any kind containing an advertisement or a solicitation of an order for intoxicating liquors unless such person shall be duly licensed to traffic in intoxicating liquors.

Tax 8.66 Merchandise on collateral. No manufacturer, rectifier or wholesaler shall place intoxicating liquor as collateral or security to a loan unless there is affixed to the containers thereof, Wisconsin revenue stamps of the proper denomination.

Tax 8.71 Bitters. No person, firm or corporation shall sell or offer for sale in the state bitters bearing a federal strip stamp unless the container thereof bears the proper revenue stamp provided for by law.

Tax 8.76 Salesmen. (1) Any salesman soliciting orders or selling for future delivery for a person, firm or corporation licensed to operate in the state of Wisconsin shall have, at all times within his possession, a salesman's permit issued by the commissioner of taxation.

(2) No Wisconsin manufacturer, rectifier, wholesaler or winery shall purchase or order intoxicating liquor except from a salesman who is duly registered by the commissioner of taxation. The salesman's permit number must be indicated on all invoices covering sales or shipments by foreign or domestic permittees.

(3) Samples carried by salesmen must bear Wisconsin revenue stamps.

Tax 8.81 Transfer of retail liquor stocks. (1) No licensed retail dealer shall transfer his liquor stock, upon selling or liquidating his business, without first filing an inventory of his entire stock with the division of beverage and cigarette taxes and obtaining approval of the transfer. The inventory must be submitted in triplicate listing quantities, brands, classifications, container sizes and such other information as the division of beverage and cigarette taxes may require and shall be signed by both the buyer and the seller. Upon approval the original will be sent to the buyer to be retained as an invoice and one copy will be returned to the seller.

(2) A licensed retail dealer may sell his entire liquor stock in a liquidating transaction to any other licensed retailer providing the above conditions are complied with.

Tax 8.85 Procedure for apportionment of cost of administration of section 176.05 (23), Wis. Stats. All costs of administration of section 176.05 (23), Wis. Stats., both direct and indirect, and including costs of supplies, equipment and rental and clerical, investigational, administrative and supervisory help, must be borne by the intoxicating liquor permittees. The aggregate of such costs shall be determined by the director of beverage and cigarette taxes quarterly and shall be prorated by him among the permittees at any time licensed as a permittee in each calendar quarter. Each such permittee shall be billed