



State of Wisconsin  
2025 - 2026 LEGISLATURE

LRB-1728/P1

ARG:cjs

DOA:.....Martin, BB0411 - Division of Alcohol Beverages

**FOR 2025-2027 BUDGET -- NOT READY FOR INTRODUCTION**

**AN ACT ...; relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*

**STATE GOVERNMENT**

**GENERAL STATE GOVERNMENT**

***Funding for the Division of Alcohol Beverages***

This bill creates a program-revenue appropriation to fund the Division of Alcohol Beverages (DAB) in DOR.

Under current law, the DAB administers and enforces the state's alcohol beverage laws, including issuing alcohol beverage permits. The DAB is currently funded from multiple DOR appropriations, including an appropriation that receives proceeds from an administrative fee of 11 cents per gallon on taxed distilled spirits.

This bill creates, for DAB, a single PR appropriation consisting of DAB permit fees and associated administrative fees and liquor tax administrative fees.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

**SECTION 1.** 20.566 (1) (ha) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

**SECTION 2.** 20.566 (1) (hd) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

**SECTION 3.** 20.566 (9) of the statutes is created to read:

20.566 (9) DIVISION OF ALCOHOL BEVERAGES. (g) *General program operations.*

The amounts in the schedule for alcohol beverages regulation and enforcement under ch. 125 and general program operations of the division of alcohol beverages.

**BILL****SECTION 3**

All moneys received by the division of alcohol beverages, including all moneys transferred under 2025 Wisconsin Act .... (this act), section 9237 (1) (a), shall be credited to this appropriation account. All moneys received from the administration fee under s. 139.06 (1) (a) shall be credited to this appropriation account. Notwithstanding s. 20.001 (3) (a), at the end of each fiscal year, the unencumbered balance of this appropriation account shall lapse to the general fund.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

**SECTION 4.** 125.025 (5) of the statutes is created to read:

125.025 (5) FEES. All fees collected by the division in connection with permits issued under this chapter, including permit fees and other associated administrative fees, shall be credited to the appropriation account under s. 20.566 (9) (g).

**SECTION 5.** 125.28 (4) of the statutes is amended to read:

125.28 (4) The amount of the permit fee shall be established by the division ~~and shall be an amount that is sufficient to fund one special agent position dedicated to alcohol and tobacco enforcement in the division, but the permit fee~~ but may not exceed \$2,500 per year or fractional part thereof. ~~All permit fees received under this subsection shall be credited to the appropriation account under s. 20.566 (1) (hd).~~

**SECTION 6.** 125.535 (2) of the statutes is amended to read:

125.535 (2) ANNUAL PERMIT FEE. The division may, by rule, establish an annual fee, not to exceed \$100, for each permit issued under this section. ~~All fees~~

**BILL****SECTION 6**

~~collected under this subsection shall be credited to the appropriation account under s. 20.566 (1) (ha).~~

**SECTION 7.** 125.69 (4) (e) of the statutes is amended to read:

125.69 (4) (e) *Costs.* The cost of administering this subsection shall be charged to the manufacturer, rectifier and wholesaler permittees. The division shall determine the costs and shall establish the procedure for apportioning the cost against the permittees and provide for the method of payment to the division. All moneys collected by the division under this paragraph shall be credited to the appropriation account under s. 20.566 (9) (g).

**SECTION 8.** 139.06 (1) (a) of the statutes is amended to read:

139.06 (1) (a) The taxes imposed under s. 139.03 (intro.) on intoxicating liquor at the rates under s. 139.03 (2m) shall be paid to, and a monthly return filed with, the department of revenue on or before the 15th of the month following the month in which the tax liability is incurred. An administrative fee of 11 cents per gallon on intoxicating liquor taxed at the rates under s. 139.03 (2m) is imposed, shall be paid along with the taxes and shall be ~~deposited in~~ credited to the appropriation under s. 20.566 ~~(1) (ha)~~ (9) (g).

**SECTION 9237. Fiscal changes; Revenue.**

(1) DIVISION OF ALCOHOL BEVERAGES.

(a) The unencumbered balances in the appropriation accounts under s. 20.566 (1) (ha), 2023 stats., and s. 20.566 (1) (hd), 2023 stats., are transferred to the appropriation account under s. 20.566 (9) (g).

**(END)**