



State of Wisconsin • DEPARTMENT OF REVENUE

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New Wisconsin liquor tax laws to take effect

MADISON – Wisconsin Act 85 authorizes the direct shipment of wine to individuals of legal drinking age in Wisconsin, effective October 1, 2008. Wineries must obtain a Wine Direct Shipper (WDS) permit from the Wisconsin Department of Revenue (DOR) to directly ship wine to Wisconsin consumers. The statute change also repeals the authority for reciprocal wine agreements previously in place between states.

The law provides that all containers of wine shipped into the state must be clearly labeled to indicate that delivery to underage or intoxicated persons is prohibited. The annual limit of direct shipments is 108 liters per individual, and wine direct shipments may not be resold, or used for commercial purposes.

To be eligible for the permit, in-state applicants must hold a Wisconsin winery permit, or Wisconsin manufacturer's or rectifier's permit. Out-of-state applicants must hold a current license, permit or authorization from the state from which it will ship the wine. Wineries may apply for the WDS permit using forms available at:
<http://www.revenue.wi.gov/forms/excise/index-b.html>

In addition to obtaining the permit, wineries must hold a valid Business Tax Registration (BTR) certificate from the Department, file monthly alcohol beverage returns, quarterly reports on their direct wine shipments, and pay Wisconsin excise and sales tax on all shipments into the state. Wineries may register for the BTR Certificate at:
<http://www.revenue.wi.gov/html/business.html#reg>.

In addition, Wisconsin Act 85 provides for the creation of Small Winery Cooperative Wholesalers, whereby small wineries are allowed to form an organization that will allow for the distribution of their products to liquor retailers in compliance with the three-tier system of alcohol distribution.

To assist liquor permittees with compliance with Act 85 and Wisconsin alcohol beverage tax laws, DOR has implemented free, secure electronic filing of liquor tax returns beginning with the October 2008 returns. The liquor tax e-file application is available at:
<http://www.revenue.wi.gov/html/liquor.html>.

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