



Alcohol Beverage Permits

Alcohol Beverage Laws

Fact Sheet 3102

revenue.wi.gov

This fact sheet provides information about the different types of alcohol beverage permits issued by the Wisconsin Department of Revenue (DOR).

Caution: Permits issued by DOR are different from retail licenses issued by local municipalities. You should contact the clerk's office of the municipality (town, village, or city) in which you intend to do business to determine any additional local requirements.

Who Needs a Salesperson's Permit?

A salesperson's permit is required for each salesperson, agent, or other representative of an intoxicating liquor manufacturer, rectifier, winery, or wholesaler who is personally soliciting wholesale sales for future delivery of intoxicating liquor in Wisconsin. A salesperson's permit must be obtained for each person who solicits orders.

- A permit will not be issued to any person who has any interest in a Wisconsin retail establishment that sells distilled spirits and/or wine.
- A salesperson's permit may only be issued to a person who is at least 18 years of age. Applicants may not, subject to Wisconsin's Fair Employment Laws in ch. 111, Wis. Stats., be a habitual law offender or convicted of any unpardoned felonies.
- Each salesperson must apply for a Business Tax Registration (BTR) certificate with DOR. There is a one-time \$20 fee for this certificate with a \$10 renewal fee every two years. The fee cannot be prorated or refunded.

Who Needs an Out-Of-State Shipper's Permit?

Distilled Spirits/Wine

Any person who ships distilled spirits and/or wine into Wisconsin must obtain an out-of-state shipper of intoxicating liquor permit. If you sell, ship, or invoice liquor products into Wisconsin from more than one location, you must obtain a separate permit for each location.

The holder of an out-of-state shipper's permit may only ship distilled spirits and/or wine to persons holding the following Wisconsin permits:

- Intoxicating liquor wholesaler permit
- Manufacturer, rectifier, or winery permits, if the distilled spirits and/or wine is shipped in bulk containers from a manufacturer or rectifier in another state
- Industrial alcohol and industrial wine permits
- Medicinal permits authorized by DOR to receive such shipments

- Sacramental wine permit
- Wholesale alcohol permit (e.g., ethyl alcohol), if the alcohol content is at least 190 proof

Fermented Malt Beverage (Beer)

Any person who ships beer into Wisconsin must obtain an out-of-state shipper of beer permit. If you sell, ship, or invoice beer into Wisconsin from more than one location, you must obtain a separate permit for each location.

The holder of an out-of-state shipper's permit may only ship beer to persons holding the following Wisconsin permit or license:

- Beer wholesaler permit
 - No Wisconsin beer wholesaler may receive beer which has been shipped in from another state by any person other than the holder of an out-of-state shipper beer permit
 - All shipments of beer from another state to a Wisconsin beer wholesaler must be unloaded at and distributed from the wholesaler's warehouse in Wisconsin
- Retail beer license, if the out-of-state shipper permittee is a brewer that manufactures 300,000 barrels or less of beer in a calendar year from all locations

An out-of-state shipper of beer that sells and ships directly to retail licensees must comply with Wisconsin laws, as applicable, to the same extent as if the out-of-state brewer were a permitted Wisconsin beer wholesaler.

The holder of an out-of-state shipper of beer permit may only ship beer to Wisconsin beer wholesalers authorized by DOR to receive such shipments.

Caution: Shipments made to any unauthorized person are subject to confiscation, and may result in permit revocation.

Who Needs a Wine Direct Shipper's Permit?

Any person who manufactures and bottles wine and ships wine into or within Wisconsin to an individual consumer must obtain a wine direct shipper's permit. If you sell, ship, or invoice wine from more than one location, you must obtain a separate permit for each location. Wine direct shipper permits may be issued only to a person that manufactures and bottles wine on premises covered by any one of the following:

- A Wisconsin manufacturer's or rectifier's permit
- A Wisconsin winery permit
- A winery license, permit, or other authorization issued to the winery by any state from which the winery will ship wine into Wisconsin
- A federal basic permit for a winery

Wholesaler Permit Requirements and Permissions

Intoxicating Liquor Wholesaler Permit

Intoxicating liquor wholesaler permits authorize the permittee to sell, from the premises described in the permit, intoxicating liquor at wholesale to retailers and other wholesalers. This permit also authorizes the permittee to sell intoxicating liquor to manufacturers, rectifiers, and wineries for production purposes.

The following requirements apply:

- You must sell and deliver intoxicating liquor to at least 10 retail licensees or permittees that do not have any direct or indirect interest in each other or in the applicant.
- The premises described in the permit must be a minimum of 1,000 square feet of floor space and located in a free-standing building that is not part of or connected to a premises covered by a retail license or permit issued under sec. 125.51, Wis. Stats.
- Any intoxicating liquor sold must be physically unloaded at the premises described in the permit, or at any warehouse premises for which the permittee also holds a permit, prior to delivery to a retail licensee or other wholesaler.
- You must purchase intoxicating liquor from the primary source of supply (the manufacturer, rectifier, or exclusive agent designated by the manufacturer or rectifier), or from another Wisconsin wholesaler.

Fermented Malt Beverage (Beer) Wholesaler Permit

Beer wholesaler permits authorize the permittee to sell beer to retailers and other wholesalers. The following requirements apply:

- Must sell beer only in original packages
- Must sell to at least 25 independent retailers/ wholesalers annually
- May not hold a brewer permit, brewpub permit, or retail license
- Must purchase beer from the primary source of supply (the brewer or brewpub that manufactured the beer or exclusive agent designated by the brewer or brewpub), or from another Wisconsin wholesaler
- Must warehouse and physically unload beer prior to sale to retailers and other wholesalers at the wholesaler's premise. Recipients must have both a wholesale and alcohol beverage public warehouse permit.
- Must have warehouse space of at least 1,000 square feet

Applications for Alcohol Beverage Permits

Distilled Spirits/Wine Permits (Application: [Form AB-123](#)) – Permit for public warehouse alcohol beverages, wine direct shipper, out-of-state shipper of liquor, industrial alcohol, industrial wine, industrial beer, medicinal alcohol, and sacramental wine.

Fermented Malt Beverages Permits (Application: [Form BT-136](#)) – Permit for brewers, brewpubs, out-of-state shipper of beer, and beer wholesalers.

Limited Manufacturer Permit (Application: [Form AB-204](#)) - Permit for the use or sale of intoxicating liquor produced only if it is rendered unfit for use as a beverage and is used or sold for use as a fuel.

Wisconsin Liquor/Wine Permits (Application: [Form AB-115](#)) – Permit for intoxicating liquor manufacturers, rectifiers, wholesalers, and wineries. If you do business from more than one location in Wisconsin, you must obtain a separate permit for each location.

Liquor/Wine Salesperson's Permit (Application: [Form AB-121](#)) – Permit for a salesperson, agent, or other representative who personally solicits orders in Wisconsin.

Airport/Public Facility Permit (Application: [Form AT-105](#)) – Permit for the retail sale of intoxicating liquor by a retailer at a county or municipally-owned airport or public facilities. **Note:** A retailer must obtain a Class "B" (beer) retail license from the municipality for retail sales of beer at the airport or public facility.

Sports Club Permit (Application: [Form AT-107](#)) – Permit for the retail sale of alcohol beverages by a sports club if the facilities are not open to the general public, and the municipality does not or has not issued a retail license.

Vessel Permit (Application: [Form AT-212](#)) – Permit for the retail sale of alcohol beverages for consumption on a vessel having a regular place of mooring located in any Wisconsin waters if any of the following applies:

- The vessel serves food and has an approved passenger capacity of not less than 40 individuals and the sale of intoxicating liquor and beer on the vessel accounts for less than 50 percent of the gross receipts of all of the food and beverages served on the vessel.
- The vessel has an approved passenger capacity of not less than 100 individuals and the sale of intoxicating liquor and beer on the vessel accounts for less than 50 percent of the gross receipts of the vessel.

The permit also authorizes the permittee to store beer or liquor purchased for sale on the vessel on premises owned or leased by the permittee and located near the vessel's regular place of mooring.

The vessel must be certified by the U.S. Coast Guard, classed by the American Bureau of Shipping or covered by liability insurance.

How Often Must My Permit Be Renewed?

Your permit must be renewed every two years. DOR will send the Business Tax Registration (BTR) renewal notice when the permits and certificates subject to BTR provisions approach their expiration date. The expiration date will vary from taxpayer to taxpayer. Normally, the expiration date is two years from the end of the month in which you applied for your permit/certificate. The Secretary of Revenue may revoke a permit prior to its renewal date for just cause.

Permittees with outstanding fees and/or monthly reports may not renew any permit until all fees are paid and any missing reports filed.

Any Questions?

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

- Visit our website:** revenue.wi.gov
- Email:** DORExciseTaxpayerAssistance@wisconsin.gov
- Write:** Wisconsin Department of Revenue
Excise Tax Unit
P.O. Box 8900
Madison, WI 53708-8900
- Telephone:** (608) 266-6701
- Fax:** (608) 261-7049

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