

Pete Ricketts
Governor

STATE OF NEBRASKA
NEBRASKA LIQUOR CONTROL COMMISSION
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October, 2018

Please be advised -- Title 237 -- Nebraska Liquor Control Commission, Rules & Regulations have been amended by the addition of the following rules and regulations:

Chapter 6 – LICENSE OPERATIONS

010 ALCOHOLIC BEVERAGE PRODUCTS/PASS THROUGH WHOLESALE LICENSED PREMISE

010.01 In order to accurately collect the taxes imposed by Neb. Rev. Stat. 53-160 through 53-164.02 and facilitate compliance with Nebraska law, all alcoholic beverages manufactured out of this State that have been purchased for resale in this State shall prior to being resold at retail, physically come into the possession of a licensed wholesaler and be unloaded into and distributed from the licensed wholesaler's warehouse in this State.

011 BEER DELIVERY AND TAX COLLECTION

011.01 The excise tax imposed by Nebraska Revised Statute 53-160 shall be collected by and accounted to the Commission as set forth in 011.01A, 011.01B, and 011.01C.

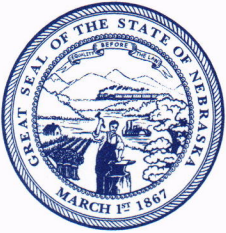
011.01A For all beer produced by a manufacturer or craft brewery licensee and consumed or sold at retail on such licensee's licensed premises, the tax on beer shall be determined at the time of its removal for consumption or retail sale at the licensee's license premises, and shall be paid by the manufacturer or craft brewery.

011.01B For all beer produced by a manufacturer or craft brewery licensee located in Nebraska for intrastate retail sale in Nebraska off of such licensee's licensed premises or Satellite locations, such beer shall, prior to being resold at retail, be sold to, and come into the physical possession of a wholesale licensee and be unloaded into and distributed from either the licensed wholesaler's warehouse or vehicles in the State and the tax on such beer shall be determined at the time of its removal from the licensed premises and shall be paid by the manufacturer or craft brewery licensee. The transfer shall be documented by an executed bill of lading.

Janice M. Wiebusch
Commissioner

Bruce Bailey
Chairman

Harry A. Hoch
Commissioner



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Notice to Industry regarding New Rules signed by Gov. Pete Ricketts

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011.01C For all beer sold to a wholesale licensee from the holder of a shipper's license the tax is due upon the beer's delivery to a license wholesaler, and such beer must come into the physical possession of a wholesale licensee and distributed from the wholesale licensee's warehouse. The transfer from the shipper's licensee to the wholesale licensee shall be documented by an executed bill of lading.

011.01D Any purchases, sales, practices, or transactions entered into between any manufacturer, craft brewery, wholesaler, or retailer, with the intent to circumvent or evade the provisions of this regulation shall be considered in violation thereof and shall be subject to citation and possible administrative sanction to include suspension, cancellation or revocation.

Chapter 2 – REQUIREMENTS FOR LICENSEES

012.08 Satellite Locations: Craft Breweries, a holder of a Class L craft brewery liquor license under Neb. Rev. Stat. 53-123.14 and a holder of a manufacturing license under Neb. Rev. Stat. 53-123.01(2) may hold additional retail licensed locations as authorized by Neb. Rev. Stat. 53-123.14 and 53-123.01(2), hereinafter called Satellite Locations. A Satellite Location must be licensed for the sale of alcohol at retail and conform to all other requirements for a retail license. To qualify as a Satellite Location, it must be wholly owned in common by the holder of the Class L brewery license under Neb. Rev. Stat. 53-123.14 or the holder of the manufacturing license under Neb. Rev. Stat. 53-123.01(2). Such Class L brewery licensee under Neb. Rev. Stat. 53-123.14 or manufacturing licensee under Neb. Rev. Stat. 53-123.01(2) may transfer product produced at the licensed brewery to its Satellite Locations without the use of a Nebraska Wholesaler. However, proper documentation of all quantities of transfers shall be maintained by such Class L brewery licensee under Neb. Rev. Stat. 53-123.14 or manufacturing licensee under Neb. Rev. Stat. 53-123.01(2). Any sale to any licensed retailer other than a Satellite Location must be accomplished through a Nebraska Wholesaler.

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