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STATE OF NEBRASKA

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February 24, 2020

TO: Retail/Wholesale Licensees

FROM: Nebraska Liquor Control Commission

SUBJECT: This is a re-printed advisory from 4/28/2010 regarding the return of damaged alcoholic beverages (Beer, Wine, Spirits).

There have been inquiries into the subject of the return of damaged alcoholic product. The following is the Nebraska Liquor Control Commission's administrative position on the practice of damaged returns.

Please be advised that Statute 53-168 and 53-169 along with Rules and Regulations Chapter 6, 018 Credit Wholesale/Retail prohibit the following:

- A. Giving credit to a retailer for product that was damaged or destroyed after the sale when in possession of the retailer.
 Exception: When products are delivered in full or partial pallets where at the time of delivery the damaged product was hidden to both parties (Retailer and Wholesaler representatives). Credit may be granted in this instance. There shall be some evidence of the damaged product supported by a picture or other reasonable commercial record.
- B. In the event wholesale representatives, namely merchandisers, in the process of conducting routine product rotation damage or break alcoholic products after initial delivery, the wholesale licensee is not allowed to grant any credit. This is based off the fact that the retailer has allowed this service to be performed by the wholesaler after initial delivery and acceptance of the product.

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Hobert B. Rupe Executive Director NEBRASKA LIQUOR CONTROL COMMISSION

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