



Pete Ricketts
Governor

STATE OF NEBRASKA
NEBRASKA LIQUOR CONTROL COMMISSION
Hobert B. Rupe
Executive Director

301 Centennial Mall South
P.O. Box 95046
Lincoln, Nebraska 68509-5046
Phone (402) 471-2571
Fax (402) 471-2814 or (402) 471-2374
TRS USER 800 833-7352 (TTY)
web address: <https://lcc.nebraska.gov>

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