

### **Attention Craft Breweries**

- The Commission has no exceptions regarding Rule, Chapter 6, 010: All alcoholic beverages purchased for resale in this State prior to be resold at retail shall physically come into the possession of a licensed wholesaler.
- Please review closely trade practice regulations Chapter 6, 016.
- Please review Keg Registration requirements §53-167.02/167.03 and Rule, Chapter 6, 003.
- Production Records are vital. Source documents must be retained. Batch/brew sheets must be sequentially numbered & preprinted and ending quantities identified.
- Base ingredient invoices must be retained.
- A license application is available online at: <https://lcc.nebraska.gov/licensing-forms>
- Brewing for personal use is allowable per 53-168.06
- To legally produce beer for resale you must have a valid Nebraska Craft Brewery License and be licensed by the US Department of Treasury – Alcohol and Tobacco Tax and Trade Bureau (TTB). For more information on TTB, their Web Site is <https://www.ttb.gov/>

The information provided is for informational purposes only. Please consult the Nebraska Liquor Control Act Statutes and Rules and Regulations or call or write the Commission for interpretation and/or confirmation.

<https://lcc.nebraska.gov>

The Nebraska Liquor Control Commission encourages compliance of all regulations and encourages reporting of fraud, waste or abuse. Please submit complaints or tips online: <https://lcc.nebraska.gov/contact-us>  
This link can be used for all questions and requests to the Nebraska Liquor Control Commission.

Forms 35-7127, 36, 37, 38  
Rev 6/18

## **Craft Brewery Information & Guidelines**

**301 Centennial Mall South  
PO Box 95046  
Lincoln NE 68509-5046**

**Phone (402) 471-2571  
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<https://lcc.nebraska.gov>**



## Craft Brewery License

- Craft Brewery; rights of license. 20,000 barrels max production. 5 satellite locations. (53-123.14 & 53-171)
- Designated Territory/Beer Brand(s): Sales territory contract between brewery & wholesaler. 53-123.03; 53-201; 53-123.09. Use required beer territory form on our website.
- Change of operating trade name notification within 30 days. (LCC 2.008.01)
- License year: May 1 - April 30. (53-124) A retail license (Class C) license year: Nov 1 – Oct 31
- Annual license fees: Craft Brewery-\$250 (L) (53-124.01)
- License to be framed and hung in plain view on the licensed premise. (53-148)
- Transfer of corporate stock of more than 25% shall be reported. (LCC 3.002.04)
- Bond requirements 53-164.01 (6)
- Tax reporting and point of tax 53-164.01 (1) (d)
- State excise tax imposed on all gallons which a federal tax is imposed 53-160 (1)

## Monthly Tax Filings

- Reports and taxes due the 25<sup>th</sup> of each month. 53-164.01 thru 53-165; accurate & complete records are required
- Gallons reported for tax & tax rates 53-160:  
Beer - .31 per gallon
- Discounts and Penalties. 53-164.01(3), 53-164.01(4)
- Tax Credit for using Beer-related crops grown in Nebraska. 53-160.03
- Non Taxable Sales:  
Sales made out-of-state 53-161
- All samples of spirits, wine, beer are taxable. LCC 6.002, 53-123.02
- Hard Cider is reported & taxed as Beer in Nebraska 53-103.03; 53-103.44

## Wholesale/Retail Prohibited Interest

- Shall not pay for any license to sell alcoholic liquor at retail or advance, furnish, lend or give money for payment of such license. 53-169 (includes out-of-state suppliers/shipping licenses)
- Shall not purchase or become the owner of any note, mortgage or other evidence or indebtedness of such licensee or any form of security. 53-169
- Shall not be interested in the ownership, conduct, or operation of the business of any licensee authorized to sell alcoholic liquor at retail. 53-169
- Shall not be interested directly or indirectly, or as owner, part owner, lessee, or lessor thereof, in any premises upon which alcoholic liquor is sold at retail. 53-169
- Contract between manufacturer/wholesaler and retailer to sell only certain brands is illegal. 53-185

## Prohibited Acts

- Selling beer on credit. LLC 6.018.01, 53-168.  
Extending credit on spirits and wine, not to exceed 30 days. 53-168(1), LCC 6.018.01
- Delivery to unauthorized person prohibited. 53-176
- Storing spirits, wine and beer off licensed premise. 53-123.02 & 53-123.03
- Receiving money, credit, discounts, rebates or other inducement; unlawful acts, penalty. Receiving anything of value. 53-168, LCC6-018

## Reports and Records

- Submission of reports/records. 53-164.01 & 53-165; Evasion 53-164.02
- Retention of records and reports must be retained for a period of three (3) years. LCC 7.002.01

## Terms Defined (53-103)

Spirits – shall mean any beverage which contains alcohol obtained by distillation...

Wine – shall mean any alcoholic beverage obtained by the fermentation of the natural contents of fruits or vegetables...

Beer – shall mean a beverage obtained by alcoholic fermentation of an infusion or other grain, malt and hops...includes FMB and hard cider...

Near Beer – shall mean beer containing less than one-half of one percent of alcohol by volume...

Brand – shall mean alcoholic liquors which are identified as the product of a specific manufacturer.

Franchise or agreement – shall mean relationship between manufacturer and wholesaler...

Private label – shall mean protected use by wholesaler...

Generic label – shall mean not protected by a registered trademark...

Satellite locations – retail locations 100% owned in common with a brewery... LCC, 2, 012.08

Brewpub -- ...produces a maximum of twenty thousand barrels of beer per year...

## Things to Remember

- Advertisement and signs: LCC 6-001
- Near beer: regulated except taxation. 53-160.02
- Beer products: all beer products must be cash basis only at time of delivery. 53-168
- All alcoholic beverages must pass through wholesale licensed premise. LCC 6.010
- Verification and documentation of any shipments from supplier when an overage or shortage is found. 53-165
- Driver/Salesman: Beer truck load out records must be used and retained. This includes company van type vehicles. 53-165
- Beer sales made out of state. 53-161
- Self- Distribution to satellite locations only (retail locations 100% owned by Brewery); 5 satellite locations. If exceed max capacity, transition to Manufacturing license. 53-123.01
- Acceptable forms of payment from retailers. LLC6-015