

A license application is available on line at <https://lcc.nebraska.gov/licensing-application-forms>

To legally produce wine for resale you must have a valid Nebraska Farm Winery License and be licensed by the US Department of Treasury – Alcohol and Tobacco Tax and Trade Bureau (TTB). For more information on TTB, their website is <https://www.ttb.gov/>

*Production Records are vital. Source documents must be retained. Batch sheets must be sequentially numbered and preprinted and ending quantities identified.

*Base ingredient invoices must be retained.

*If the output of the farm winery for each calendar year exceeds 30,000 gallons, the farm winery shall be required to use a licensed wholesaler to distribute its wines for the following calendar year. This requirement shall not apply to wines produced and sold onsite at the farm winery, or refer to hard cider already distributed via a wholesaler.

This brochure is meant to highlight the important aspects of a Farm Winery License. Questions or concerns should be addressed to the Commission in writing:

<https://lcc.nebraska.gov/contact-us>

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.

Form 35-7130
35-7139 Crush Tax
Rev 1/22

Farm Winery Information & Guidelines

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

Phone (402) 471-2571
Fax (402) 471-2814 or 2374
<https://lcc.nebraska.gov>



Farm Winery State Statutes

53-103 (13) DEFINITION OF A FARM WINERY

- Farm Winery means any enterprise which produces and sells wines produced from grapes, other fruit, or other suitable agricultural products of which at least 60% of the finished products are grown in this state.
- LEGISLATIVE INTENT 53-101.02
- APPLICATION REQUIREMENTS 53-123.12
- When Issued 53-123.10

53-123.11 FARM WINERY LICENSE RIGHTS

- A Farm Winery May Sell Wines Produced at the Farm Winery Onsite at Wholesale and Retail.
- A Farm Winery May Sell Wines Produced at the Farm Winery at Retail for Consumption on the Premise.
- A Farm Winery May Ship Wines Produced at the Farm Winery to recipients in and outside the State of Nebraska not to exceed 30,000 gallons in a calendar year, then shall distribute its wines through a licensed wholesaler.
- Allow sampling of the wine at the Farm Winery and at four branch outlets in the state in reasonable amounts. Consumption shall not exceed more than 5 samples of one fluid ounce or less of alcoholic liquor by the same person in a twenty-four hour period. 53-103.36; 53-103.34
- No Farm Winery shall manufacture in excess of 50,000 gallons per year. 53-123.11(2)
- HARD CIDER (8.5% ABV or lower) is taxed as a beer in Nebraska. 53-103.03; 53-103.44
- The excise tax rate for beer is \$.31 per gallon.

53-160 EXCISE TAX AND 53-164.01 PAYMENT AND REPORTING

- For the purpose of raising revenue a six cent a gallon excise tax is imposed upon Farm Wineries.
- Farm winery producers which pay \$1,000 or more of excise taxes shall on or before the twenty-fifth day of each calendar month following the month in which wine was packaged or bottled for sale, submit a report to the commission upon forms furnished by the commission showing total amount of wine in gallons or fractional parts thereof packaged or bottled by such producer during the preceding calendar month.
- Farm winery producers which paid less than \$1,000 of excise taxes will report annually in January for the previous calendar year. Newly licensed farm wineries will automatically report annually until the excise tax limit is exceeded.
- 53-178.01(2)(a) Sales to a person in a motor vehicle.
- 53-103.48; 53-124.16; 53-124.17-Farmer Market

COMMISSION RULES AND REGULATIONS CHAPTER 13 FARM WINERIES

- The 60% / 40% Provision and agricultural products. LCC 13, 001.01-001.04
- The commission may grant an exemption under 53-123.13 for a natural disaster only.
- In determining the 40% of product allowed from outside the state under 53-103.13, each agriculture product must individually meet this requirement.
- Agricultural product under 53-103.13 shall mean any grapes, fruit, berries or honey whether in whole cluster, whole berry, crushed, uncrushed or pressed into juice form, liquid or frozen, as long as the product has not been altered or added to in any way (other than skin removal).
- “Agricultural product” shall not mean any product that already contains alcohol, produced from outside this state.

COMMISSION RULES AND REGULATIONS CHAPTER 13 FARM WINERIES (cont'd)

- The 60% limitation will be calculated based upon the number of gallons of finished wine produced from Agricultural Products grown in this state. The 40% will be based upon the number of gallons of finished wine produced from Agricultural Products from outside the state. A farm winery may import an agricultural product outside the state of Nebraska during the calendar year in an amount needed to produce a quantity of finished wine not exceeding 40% of the finished wine produced by the licensee during the prior calendar year.
- Fermentation of Agricultural Products shall take place on the licensed premises. This does not include any natural fermentation of product being shipped into the farm winery.

53-123.11 BRANCH OUTLET

- A Branch Outlet is an offsite location that is allowed to sell and offer samplings of the Farm Winery's Products only. Because Branch Outlets are so specialized, it is asked that you submit your request for one in writing to the commission. Sales and excise taxes are reported and paid on the farm winery monthly tax return. LCC 13 004.01; 53-123.11 (1e)
- REMOVAL OF UNSEALED BOTTLES OF WINE 53-123.11