



# Wholesaler Information & Guidelines

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<https://lcc.nebraska.gov>



## Things to Remember

- Acceptable forms of payment from retailers. LLC6-015
- Beer; credit for tax paid; when allowed 53-161

## Attention Wholesalers

The Commission advises the Nebraska wholesaler regarding brand-stamped refrigerators and freezers or other equipment as follows: Equipment must be leased for a reasonable fee and there must be some type of documentation confirming the arrangement. Documentation must be signed by both parties and well documented regarding time frame, lease terms, etc. The units must be leased on a temporary basis meaning the lease must be renewed with a timeframe no greater than 1 year. There must be a beginning/ending term stated in the lease. The rental fee must be representative of fair market value and defensible.

Please review closely trade practice regulations Chapter 6.016.03A and 016.03B Equipment and Supplies. Good accounting and record keeping over draft equipment shall be in place to include but not limited to: 1) Name & License number of retailer, 2) indicate on the record if it was a replacement of competitors handle, 3) repair to any on-premise set up and costs, 4) retailers payment-check# and copy of check or some traceable document.

The Commission expects an accounting record of installed tap line equipment. The audit review may also include when you as a wholesaler purchased the equipment from a vendor, current inventory on tap equipment and of course placement.

Please review the acceptable and non-acceptable reasons for returns from retailers under TTB regulations, (<https://www.ttb.gov/>). The Nebraska Liquor Control Commission mirrors these regulations under the authority of Statute 53-168 paragraph 1, 53-169 paragraph C and LCC 6-018.

All alcoholic beverage samples received from a licensed shipper (or within the limit provided in 53-123.15) must be brought into your floor inventory and accounted for.

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.

<http://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 35-7128  
Rev 6/18

## Wholesale License

- Wholesaler shall **NOT** have any interest directly or indirectly with a retail license. (53-169 & 53-171)
- Designated Territory/Beer Brand(s): Sales territory contract between supplier & 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)
- Annual license fees: Wholesale Spirit & Wine-\$795 (X); Wholesale Beer-\$545 (W)
- License to be framed and hung in plain view on the licensed premise. (53-148)
- Rights of Spirit & Wine Wholesalers. (53-123.02)
- Rights of Beer Wholesalers. (53-123.03)
- Transfer of corporate stock of more than 25% shall be reported. (LCC 3.002.04)
- Bond requirements 53-164.01 (6)

## Monthly Tax Filings

- Reports due the 15th and taxes due the 25th of each month. 53-164.01 thru 53-165
- Tax Rates 53-160: Beer - \$.31 per gallon, Wine - \$.95 per gallon, Spirits - \$3.75 per gallon
- Discounts and Penalties. 53-164.01(3), 53-164.01(4); tax due for beer, when received by manufacturer, 53-164.01(1b); tax due for wine & spirits, when sold to licensed retailers, 53-164.01(2)
- Non Taxable Sales: Sacramental Wine Sales 53-160 (3), Military Sales 53-160.01, Sales made out-of-state 53-161, Non-Beverage user 53-123.07, 53-160 (4)
- All samples of spirits, wine, beer are taxable. LCC 6.002, 53-123.02
- Retail pricing for beer can include delivery; Retail pricing for wine & spirits cannot. A separate charge for delivery must be on invoice. 53-123.02/53-123.03

## 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 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 (Retailers delinquent must be reported to the Commission)
- Delivery to unauthorized person prohibited. 53-176
- Beer wholesaler; delivery outside of territory. 53-123.09
- 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. 53-164.01 & 53-165
- 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

## Things to Remember

- Dock sales: signature required of retailer or retailers agent. LCC 6.012.01
- 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; LCC 6-015.10&11
- All alcoholic beverages must pass through wholesale licensed premise. LCC 6.010
- Spirit/wine products: must be paid within 30 days. 53-168
- Sales invoices must be signed by rep of wholesaler and rep of retailer. 53-165
- 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
- Quantity Discounts, Beer LCC6-018.01G