

To legally produce wine for resale you must have a valid Nebraska Farm Winery License and be licensed by the US Department of Treasury - Federal Tax and Trade Bureau (TTB). For more information on TTB, their Web Site is [www.ttb.gov](http://www.ttb.gov)

### **Farm Winery Statutes/Rules**

Bond 53-164.01(6)  
Branch Outlet 53-123.11, R13-004  
Distribution/Wholesaling 53-123.11, R13-005  
Farm Winery Defined 53-103 (31)  
Fermentation Location 53-123.11, R13-006  
Interest in Wholesale or Manufacture 53-171  
Legislative Intent 53-101.01  
Posters/Notices/required R6-019.01O, 53-148.01, 53-180.04, 53-180.06  
Produce Waiver 53-123.13, R13-001  
Record Keeping/Documentation R8-002, 53-164.01(c), 53-165, R13-003  
Removed of unsealed bottle of wine 53-123.11 (c)  
Requirements/Application Fees 53-123.12, 53-124, 53-138.01  
Rights 53-123.11  
Sampling 53-123.11(e), 53-103(36), R6-002  
Signs/Advertising R13-002  
Special Designated Licenses 53-123.11, 53-124.11, 53-124.12, R2-013, R6-019.01W, R13-004  
Tax Requirements 53-164.01(c)  
When Issued 53-123.10  
Wine Defined 53-103(3)  
Winery Board 53-301 thru 305

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

Applications are available on line at [www.lcc.ne.gov](http://www.lcc.ne.gov). Click on Licensing, forms, Application for Farm Winery, Form 126

Nebraska Liquor Control Commission  
301 Centennial Mall So  
PO Box 95046  
Lincoln NE 68509-5046  
Phone (402) 471-2571  
Fax (402) 471-2814 or 2374  
[www.lcc.ne.gov/](http://www.lcc.ne.gov/)

# **FARM WINERY LICENSE GUIDELINES**



## **NEBRASKA LIQUOR CONTROL COMMISSION**

# FARM WINERY STATE STATUTES

## **53-103 (31) 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 seventy-five percent of the finished product is grown in this state or which meets the requirements of Section 53-123.13.

## **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 one branch outlet in the state in reasonable amounts. Consumption shall not exceed more than 5 samples of one fluid ounces or less of alcoholic liquor by the same person in a twenty-four hour period 53-103(36).

No Farm Winery shall manufacture in excess of fifty thousand gallons per year.

## **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 that paid less than one thousand dollars in excise taxes for the previous calendar year and which will pay less than one thousand dollars of excise tax for the current calendar year shall submit a report and excise tax to the commission by the twenty fifth day of January for the preceding calendar year.

Farm winery producers that pay more than the above shall submit a report and excise tax to the commission by the twenty-fifth day of each month following the month in which wine was packaged or bottled for sale.

## **Commission Rules and Regulations Chapter 13 Farm Wineries**

### **The 75% / 25% Provision and agricultural products**

The commission may grant an exemption under 53-123.13 for a natural disaster **only**.

In determining the twenty-five percent of product allowed from outside the state under 53-103(31), each agriculture product must individually meet this requirement.

Agricultural product under 53-103(31) 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.

The 75% limitation will be calculated based upon the number of gallons of finished wine produced from Agricultural Products grown in this state. The 25% 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 25% 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 OUTLETS**

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 we ask 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.