

APA-2

Alabama Alcoholic Beverage Control Board

NOTICE OF INTENDED ACTION

AGENCY NAME:

Alabama Alcoholic Beverage Control Board

RULE NO. & TITLE:

Chapter 20-X-9 Record Requirements

INTENDED ACTION:

Amend the chapter

SUBSTANCE OF PROPOSED ACTION:

This chapter is being amended to correct a few grammatical errors and reflect updated procedures of the Board. Please see the ABC Board website www.alabcboard.gov for the full text of proposed changes and additions.

TIME, PLACE, MANNER OF PRESENTING VIEWS:


Interested persons may present their views in writing to the Administrative Procedures Secretary, Renee Ferraz, Alabama ABC Board, 2715 Gunter Park Drive, West, Montgomery, AL 36109 or email admin@abc.alabama.gov.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

September 3, 2021

CONTACT PERSON AT AGENCY:

Renee Ferraz
Administrative Procedures Secretary
2715 Gunter Park Drive, W
Montgomery, AL 36109



(Signature of officer authorized
to promulgate and adopt
rules or his or her deputy)

**ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
ADMINISTRATIVE CODE**

**CHAPTER 20-X-9
RECORD REQUIREMENTS**

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Liquor Wholesale Record Requirements.

(1) All liquor wholesale licensees shall file a report of all liquor and ~~fertified~~ wine containing spirits received during the preceding month, schedule of all sales, a stock report and a tax return with a remittance of tax and ~~the current ABC Board markup~~ on any shortages in inventory. Filing forms will be furnished by the ABC Board. These forms shall be received by the ABC Board from the licensees on or before the 20th day of each month.

(2) Any inventory of liquor and/or ~~fertified~~ wine containing spirits shall be segregated from all other inventory of alcoholic beverages within the licensees' warehouse(s).

(3) A physical inventory of liquor and/or ~~fertified~~ wine containing spirits may be taken by ABC Board representatives during normal business hours. ABC Board representatives may examine any records of the liquor wholesale licensee.

(4) Liquor wholesalers shall provide a suitable place to conduct record examinations at their principal place of business during normal business hours. The wholesaler's personnel shall assist ABC Board representatives in taking periodic inventories of alcoholic beverages on hand and shall provide any necessary information required to expedite any audit. Inventories taken jointly by a wholesaler's employees and ABC Board representatives shall be certified by all parties thereto. It shall be the responsibility of the wholesaler to ensure that the inventory is accurate. No changes shall be allowed in said inventory count subsequent to the departure of the ABC Board's employees from the wholesaler's licensed premises.

(5) All liquor wholesalers shall maintain records at their business, reflecting the following:

(a) All liquor received by supplier, brand name, number of cases, number of containers per case, liters per container, manufacturer's invoice number, and date received. All liquor received in the wholesaler's warehouse shall be acknowledged by signature of a representative of the wholesaler on the receiving documents. The date received shall also be indicated on the documents. All liquor received shall be recorded and reported to the ABC Board as a receipt in the month the liquor was received.

(b) All liquor sold, furnished, or delivered shall have a wholesaler's invoice available which shall bear information as to the recipient's name, complete address, brand name, number of cases, number of containers per case, volume per container, total liters per case, date of delivery, invoice number, and if required, the licensee's name, complete ABC license number, and amount of sale. Stamps may be used but cannot replace signatures.

1. Sales invoices shall be prepared for sales made to the

ABC Board and must contain the information listed in (5) (b).

2. Invoices shall be prepared for all liquor furnished as no charge as samples, gifts, and gratuities allowed under 20-X-8-.07 (1) (a), and for promotional/advertising liquor furnished civic, charitable, fraternal, or similar organizations as allowed. These invoices must contain the information listed in (5) (b), and the purpose of the promotion. An employee, officer or owner of a wholesale business may, on the premises of the wholesaler, be offered a tasting of liquor to determine items for potential purchase by the wholesaler or to develop new marketing strategies of existing product offerings. The wholesaler shall be responsible for the payment of taxes due the State of Alabama for liquor furnished in this manner.

3. Sales invoices shall be prepared for sales made to military installations and must contain the information listed in (5) (b). In addition, all stock depletions claimed for sales to military installations shall be evidenced by appropriate proof of payments to include check copies, check stubs, or a method of electronic transfer of funds that has been approved by the ABC Board with any supporting documentation provided by the military installation. The wholesaler must provide evidence of payment of the liquor sales with federal funds upon audit, or disallowance of the stock depletions will be made, and taxes assessed.

(6) Stock depletion for damaged, broken or otherwise unsaleable merchandise will be allowed as a deduction from the monthly stock inventory, but only when the destruction or evidence of breakage of said merchandise is witnessed by an ABC Board representative. An affidavit shall be prepared establishing the date destroyed, when and how destroyed, the number of packages by size container and number of containers per package, brand/label, ABC code, and the signature of the wholesaler's representative and the ABC Board representative witnessing said destruction. A copy of this affidavit shall be retained by the wholesaler. The ABC Board representative witnessing the destruction shall send the original affidavit to the ABC Board. All destruction shall be made in a manner to comply with EPA rules regarding the disposal of alcoholic beverages. Responsibility for compliance with the EPA rules rests with the wholesaler.

(7) The liquor wholesaler may claim stock depletion against the monthly inventory for merchandise exported if the export is made and documented in the following manner. The wholesaler shall retain a duplicate invoice giving the name of the person, firm, corporation or association of persons to whom shipped, delivered or sold, date of sale or shipment, and the quantity of such merchandise. The wholesaler shall retain a freight, express or postal receipt for such merchandise showing the same was delivered to a common carrier engaged in interstate commerce or to the U.S. Postal Service. If said merchandise is delivered to another state by a wholesaler using its own transportation, said wholesaler shall retain a receipt signed by

the purchaser from the other state. Evidence of payment by a party purchasing export liquor shall be on file with the wholesaler to verify export sales and may be in the form of check copies or check stubs.

(8) The following are allowable as stock depletions if properly documented when the wholesaler computes monthly liquor tax liability:

(a) Sales to military installations, sales for export, and sales to the ABC Board.

(b) Breakage or unsaleable merchandise verified as destroyed by ABC Board representative.

(c) Merchandise lost through break-ins and/or robberies when supported by police investigation reports.

(d) Merchandise short shipped by suppliers and merchandise returned to suppliers only if supported by a credit memorandum from the supplier. The credit memorandum must list quantities, sizes, and volume.

(e) Other appropriate circumstances when approved in writing by the ABC Board. If any stock depletions taken cannot be verified by the ABC Board, the deductions will not be allowed and the tax on such liquor will be due and payable.

(9) In additions to the above, each wholesaler shall maintain the following minimum information:

(a) Liquor stock reports which categorize merchandise on hand at the beginning of the month, merchandise received during the month, merchandise disposed of during the month, and merchandise on hand at the end of the month. All information contained on such reports shall be supported by adequate documentation. Reports shall be completed on a monthly basis. The following schedules shall be prepared monthly as preliminary documentation for the stock totals.

(b) Schedule of sales of liquor to the ABC Board during the month.

(c) Schedule of sales of liquor to military installations during the month.

(d) Schedule of sales of liquor for export during the month.

(e) Schedule of promotional/advertising liquor furnished or delivered during the month.

(10) Each wholesale liquor licensee shall maintain with the ABC Board current listings of all items distributed by brand, label, and size container.

(11) All records as to the receipt of liquor, inventories on hand, and sales of said liquor shall be available from the wholesaler to the ABC Board upon request. Said records shall include but not be limited to: purchase invoices, shipping documents, sales invoices, bank deposits, and cancelled checks. Records shall be maintained by the wholesaler for the period of time specified by Section 28-3-7, Code of Alabama 1975.

(12) The wholesaler shall be responsible for the payment of taxes due the State of Alabama for any monthly inventory shortage. The shortage shall not be netted with any inventory overage.

Author: ABC Board

Statutory Authority: Code of Alabama, 1975, §§28-3-7; 28-3-9; 28-3-49.

History: Repealed and New: Filed August 21, 1998; effective October 16, 1998.

Beer Wholesale Record Requirements.

(1) All beer wholesalers shall maintain records at their place of business, reflecting the following:

(a) All beer received by supplier, brand name, number of cases, number of containers per case, ounces per container, manufacturer's invoice number and date received. All beer received in the wholesaler's warehouse shall be acknowledged by signature of a representative of the wholesaler on the receiving documents. The date received shall also be indicated on the documents. All beer received shall be recorded and reported to the ABC Board as a receipt in the month the beer was received. Taxes shall be paid when due on levy of all receipts with deduction for all allowable credits.

(b) All beer sold, furnished, or delivered shall have a wholesaler's invoice available which shall bear information as to the recipient's name, complete address, brand name, number of cases, number of containers per case, ounces per container, date of delivery or pick-up, invoice number, the county and municipality where the sale or delivery occurred, and where required, the retail licensee's name, complete ABC license number, amount of sale, and name of any employee purchasing beer. In all instances, the recipient of the beer must sign and date the invoice. Stamps may be used but cannot replace signatures.

1. Sales invoices shall be prepared for sales made to retail licensees and must contain the information listed in (1) (b).

2. Sales invoices shall be prepared for all sales to employees of the wholesaler and must contain the information listed in (1) (b).

3. Invoices shall be prepared for all beer furnished at no charge as samples, gifts, and gratuities allowed under 20-X-8-.07(1) (a), and for promotional/advertising beer furnished civic, charitable, fraternal, or similar organizations as allowed. These invoices must contain the information listed in (1) (b) and the purpose of the promotion. ~~The recipient shall not be an employee, officer, or owner of the wholesale business.~~ An employee, officer or owner of a wholesale business may, on the premises of the wholesaler, be offered a tasting of beer to determine items for potential purchase by the wholesaler or to develop new marketing strategies of existing product offerings. The wholesaler shall be responsible for the payment of all state and local taxes and any other taxes due the State of Alabama for beer furnished in this manner.

~~(c) Both sales to retailers and employees, and beer furnished for promotion purposes shall be recorded and totaled each month in a manner and on forms either provided by or approved for use by the ABC Board Audit Division. The minimum information~~

~~required on these forms shall include the retailer's name, the retailer's complete ABC Board license number, invoice number, date of sale or delivery, invoice dollar amount if a sale, number of cases, number of containers per case and ounces per container.~~

(2) Wholesalers claiming credit for beer sold to military installations shall provide evidence of the sales by presentation of appropriate proof of payments to include check copies, ~~or~~ check stubs, or a method of electronic transfer of funds that has been approved by the ABC Board with any supporting documentation forwarded by the military installation. Beer sales to military installations shall be allowed as monthly credits or deductions from beer taxes due. Wholesalers must provide evidence of receipt of payment for the beer sales with federal funds upon audit or disallowance of the credits will result and the original taxes will be assessed.

(3) Each beer wholesaler shall file a monthly tax return with the ABC Board which shall be postmarked on or before the last day of the month following the month of receipt of the beer by the wholesaler. All taxes due shall be remitted with the tax return. The tax return, schedule of receipts from the brewery or importer, and all other schedules or supporting documents as required shall be filed promptly and on forms furnished or approved by the ABC Board ~~Audit Division.~~

(4) Any transfer from one ABC Board beer wholesaler to another shall be accounted for by use of a transfer certificate furnished or approved by the ABC Board. The wholesaler first receiving the beer from the brewery or importer shall be liable for the payment of any Alabama beer tax. A copy of this certificate shall be mailed to the ABC Board by both wholesalers involved, along with their monthly tax returns. Transfers may be made intrastate only between licensed ABC Board beer wholesalers.

(5) Merchandise damaged, broken or otherwise unsaleable will be allowed as a deduction from the monthly beer taxes due when computing net tax liability. This deduction will be allowed only when the destruction or evidence of breakage of said merchandise is witnessed by an ABC Board representative, in accordance with applicable state and federal regulations. An affidavit shall be prepared establishing the date destroyed, when and how destroyed, the number of ~~packages~~ units by size container ~~and number of containers per package~~, and the signatures of the wholesaler's representative and ABC Board representative witnessing said destruction. A copy of this affidavit shall be retained by the wholesaler. The ABC Board representative witnessing the destruction shall send the original affidavit to the ~~Audit Division~~ Tax and Trade Practices Division of the ABC Board. All destructions shall be made in a manner to comply with EPA rules regarding the disposal of alcoholic beverages. Responsibility for compliance with the EPA rules rests with the wholesaler.

(6) Exported items shall be subject to the initial levy

of beer taxes but not to the ultimate tax liability by the ABC Board. Wholesalers may claim credit against monthly beer tax liability whenever merchandise is exported if the export is made and documented in the following manner. In cases of export, the wholesaler shall retain a duplicate invoice giving the name of the person, firm, corporation or association of persons to whom shipped, delivered or sold; date of sale or shipment and the quantity of such merchandise. The wholesaler shall retain a freight, express or postal receipt for such merchandise indicating the same was delivered to a common carrier engaged in interstate commerce or to the U.S. Postal Service. If said merchandise is delivered to another state by a wholesaler using its own transportation, said wholesaler shall retain a receipt signed by the purchaser from the other state. Evidence of payment by a party purchasing export beer shall be on file with the wholesaler to verify export sales.

(7) The following are allowable as deductions if properly documented when the wholesaler computes monthly beer tax liability:

(a) Sales to military installations or sales for export when properly documented.

(b) Breakage or unsaleable merchandise verified by ABC Board representatives.

(c) Merchandise lost ~~thru~~ through break-ins and/or robberies when supported by police investigation reports, as well as any other documents or information as required by the Board.

(d) Merchandise short shipped by the brewery or importer and merchandise returned to the brewery or importer only when supported by a credit memorandum there from. The credit memorandum must reference the quantities and package sizes of beer involved in the shipping errors or return allowance for the computation of tax credits and must not list solely the dollar credits to the wholesaler.

(e) Other appropriate circumstances when approved in writing by the ABC Board.

(8) In addition to the above, each wholesaler shall maintain the following minimum information:

(a) Inventory reports containing merchandise on hand at the beginning of the month, merchandise received during the month, merchandise disposed of during the month and merchandise on hand at the end of the month with the brands, case sizes, and quantities included. All information contained in the inventory reports shall be supported through adequate documentation. Reports shall be completed on a monthly basis.

(b) Schedule of sales of beer to military installations during the month.

(c) Schedule of promotional/advertising beer delivered during the month.

(d) Schedule of retail sales of beer made during the month.

(e) Schedule of export sales of beer made during the month.

(f) Schedule of sales of beer to employees during the month. The information required by 8(a)-(f) herein shall be retained by the wholesaler and documented in a manner approved by the ABC Board.

(9) Each wholesale beer licensee shall maintain with the ABC Board current listings of all items distributed by brand, label and size container.

(10) Wholesalers shall provide a suitable place for conducting examinations of records at their principal place of business during customary business hours. ~~Wholesalers shall assist ABC Board personnel when taking periodic inventories of beer on hand and supply other necessary information as required. Inventories taken jointly by the wholesaler and ABC Board personnel shall be verified by all parties. The wholesaler shall ensure the correctness of any inventory. Inventory counts and information shall not be changed or substituted after ABC Board personnel depart the wholesaler's premises.~~

(11) ABC Board personnel will observe and validate counts of wholesalers when taking periodic inventories of beer on hand used for audits and wholesalers will supply other necessary information as required. Inventories taken by the wholesaler and observed by ABC Board personnel shall be verified, signed, and dated when the inventory is completed by all parties. The wholesaler shall ensure the correctness of any inventory. Inventory counts and information shall not be changed or substituted after ABC Board personnel depart the wholesaler's premises.

~~(11)~~(12) All records as to receipt of beer, inventories on hand and sales of beer shall be available from the wholesaler to the ABC Board upon request. Said records shall include but not be limited to: purchase invoices, bills of lading, transfers, sales invoices, bank deposits, canceled checks, and bank statements. Records shall be maintained by the wholesaler for the period of time specified by Section 28-3-7, Code of Alabama, 1975.

Author: ABC Board

Statutory Authority: Code of Alabama, 1975, §§28-3-7 through 28-3-12; 28-3-45; 28-3-49.

History: Repealed and New: Filed August 21, 1998; effective October 16, 1998.

Table Wine Wholesale Record Requirements.

(1) All table wine wholesalers shall maintain records at their business, reflecting the following:

(a) All table wine received by supplier, brand name, number of cases, number of containers per case, liters per container, gallonage, manufacturer's invoice number and date received. All table wine received in the wholesaler's warehouse shall be acknowledged by signature of a representative of the wholesaler on the receiving documents. The date received shall also be indicated on the documents. All table wine received shall be recorded and reported to the ABC Board as a receipt in the month the table wine was received. Taxes shall be paid when due on levy of all receipts with deduction for all allowable credits.

(b) All table wine sold, furnished, or delivered shall have a wholesaler's invoice available which shall bear information as to the recipient's name, complete address, brand name, number of cases, number of containers per case, volume per container, total liters per invoice, date of delivery, invoice number, the county and municipality where the sale or delivery occurred, and if required, the retail licensee's name, complete ABC license number, amount of sale, and name of any employee purchasing table wine. In all instances, the recipient of the table wine must sign and date the invoice. Stamps may be used but cannot replace signatures.

1. Sales invoices shall be prepared for sales made to retail licensees and must contain the information listed in (1) ~~(b)~~.

2. Sales invoices shall be prepared for all sales to employees of the wholesaler and must contain the information listed in (1) ~~(b)~~.

3. Invoices shall be prepared for all table wine furnished at no charge as samples, gifts, and gratuities allowed under 20-X-8-.07 (1) (a), and for promotional/advertising table wine furnished civic, charitable, fraternal, or similar organizations as allowed. These invoices must contain the information listed in (1) ~~(b)~~ and the purpose of the promotion. ~~The recipient shall not be an employee, officer, or owner of the wholesale business except for table wine used for tasting on the premises of the wholesaler.~~ An employee, officer or owner of a wholesale business may, on the premises of the wholesaler, be offered a tasting of wine to determine items for potential purchase by the wholesaler or to develop new marketing strategies of existing product offerings. The wholesaler shall be responsible for the payment of all state and local taxes and any other taxes due the State of Alabama for table wine furnished in this manner.

(c) Sales invoices shall be prepared for sales made to military installations and must contain the information listed in (1) ~~(b)~~.

(a). In addition, all credits claimed for sales to military installations shall be evidenced by appropriate proof of payments to include check copies, ~~or~~ check stubs, or a method of electronic transfer of funds that has been approved by the ABC Board with any supporting documentation provided by the military installation. The wholesaler must provide evidence of payment of the table wine sales with federal funds upon audit or disallowance of the credits will be made and the original taxes assessed.

(2) Any transfer of table wine from one Alabama wholesaler to another shall be reported by use of a transfer certificate furnished or approved by the ABC Board. The wholesaler first receiving the table wine from a manufacturer or importer shall be liable for any Alabama table wine tax. A copy of this certificate shall be mailed to the ABC Board by both wholesalers involved, along with their monthly tax returns. Transfers may be made intrastate only between licensed ABC Board table wine wholesalers.

(3) The tax value of damaged, broken or otherwise unsaleable merchandise will be allowed as a deduction from the monthly table wine taxes due when computing any tax liability, but only when the destruction or evidence of breakage of said merchandise is witnessed by an ABC Board representative. An affidavit shall be prepared establishing the date destroyed, when and how destroyed, the number of ~~packages~~ units by size container ~~and number of containers per package~~, and the signatures of the wholesaler's representative and ABC Board representative witnessing said destruction. A copy of this affidavit shall be retained by the wholesaler. The ABC Board representative witnessing the destruction shall send the original affidavit to the ~~Audit Division~~ Tax and Trade Practices Division of the ABC Board. All destructions shall be made in a manner to comply with EPA rules regarding the disposal of alcoholic beverages. Responsibility for compliance with the EPA rules rests with the wholesaler.

(4) Exported table wine shall be subject to the levy of table wine taxes but not to the ultimate tax liability by the ABC Board. The wholesaler may claim credit against monthly table wine tax liability for merchandise exported if the export is made and documented in the following manner. The wholesaler shall retain a duplicate invoice giving the name of the person, firm, corporation or association of persons to whom shipped, delivered or sold, date of sale or shipment and the quantity of such merchandise. The wholesaler shall retain a freight, express or postal receipt for such merchandise showing the same was delivered to a common carrier engaged in interstate commerce or to the U.S. Postal Service. If said merchandise is delivered to another state by a wholesaler using its own transportation, said wholesaler shall retain a receipt signed by the purchaser from the other state. Evidence of payment by a party purchasing export table wine shall be on file with the wholesaler to verify export sales and may be in the form of check copies or check stubs.

(5) The following are allowable as deductions if

properly documented when the wholesaler computes monthly table wine tax liability:

(a) Sales to military installations, sales for export and sales to the ABC Board.

(b) Breakage or unsaleable merchandise verified as destroyed by ABC Board representatives.

(c) Merchandise lost through break-ins and/or robberies when supported by police investigation reports.

(d) Merchandise short shipped by suppliers and merchandise returned to suppliers only if supported by a credit memorandum from the supplier. The credit memorandum must list quantities, sizes, and volume to allow for the computation of tax credits.

(e) Other appropriate circumstances when approved in writing by the ABC Board. If any deductions taken cannot be verified by the ABC Board ~~Audit Division~~, the deductions will not be allowed and the tax on such table wine will be due and payable.

(6) In addition to the above, each wholesaler shall maintain the following minimum information:

(a) Table wine stock reports which categorize merchandise on hand at the beginning of the month, merchandise received during the month, merchandise disposed of during the month and merchandise on hand at the end of the month. All information contained on such reports shall be supported by adequate documentation. Reports shall be completed on a monthly basis. The following schedules shall be prepared on a monthly basis as preliminary documentation for the stock totals.

(b) Schedule of sales of table wine to retailers during the month.

(c) Schedule of sales of table wine to military installations during the month.

(d) Schedule of sales of table wine for export during the month.

(e) Schedule of sales of table wine to the ABC Board during the month.

(f) Schedule of promotional/advertising table wine furnished or delivered during the month.

(g) Schedule of sales of table wine to employees during the month. The information set out in 6(a)-(g) shall be kept in such

form and contain such information as approved by the ABC Board.

(7) Each wholesale table wine licensee shall maintain with the ABC Board current listings of all items distributed by brand, label and size container.

(8) Wholesalers shall provide a suitable place for conducting examinations of records at their principal place of business during customary business hours. ~~Wholesalers shall assist ABC Board personnel when taking periodic inventories of table wine on hand and supply other necessary information as required. Inventories taken jointly by the wholesaler and the ABC Board personnel shall be verified by all parties. The wholesaler shall ensure the correctness of any inventory. Inventory counts and information shall not be changed or substituted after ABC Board personnel depart the wholesaler's premises.~~

(9) ABC Board personnel will observe and validate counts of wholesalers when taking periodic inventories of wine on hand used for audits and wholesalers will supply other necessary information as required. Inventories taken by the wholesaler and observed by ABC Board personnel shall be verified, signed, and dated when the inventory is completed by all parties. The wholesaler shall ensure the correctness of any inventory. Inventory counts and information shall not be changed or substituted after ABC Board personnel depart the wholesaler's premises.

~~(9)~~ (10) All records as to receipt of table wine, inventories on hand and sales of said wine shall be available from the wholesaler to the ABC Board upon request. Said records shall include but not be limited to: purchase invoices, bills of lading, transfers, sales invoices, bank deposits and canceled checks. Records shall be maintained by the wholesaler for the period of time specified by Section 28-3-7, Code of Alabama, 1975.

Author: ABC Board

Statutory Authority: Code of Alabama, 1975, §§28-3-7 through 28-3-12; 28-3-45; 28-3-49; 28-3-206.

History: Repealed and New: Filed August 21, 1998; effective October 16, 1998.

20-X- 9-.04 Record Keeping Requirements For In-State
Manufacturers Of Beer, Wine And Spirits, And Brew-Pubs
Brewpubs.

(1) Manufacturer licensees engaged in the manufacture of less than 60,000 barrels of beer per year; and ~~brew pub~~ brewpub licensees engaged in the manufacture of less than 10,000 barrels of beer per year; and wineries engaged in the ~~manufacturing~~ manufacture of less than 50,000 gallons of table wine per year; and any licensed winery association operating an off-site tasting room; and wineries engaged in the manufacture of table wine in a dry county; and manufacturer licensees engaged in the manufacture of spirits shall:

(a) Maintain the beer and the wine label approval documentation from the Board's ~~licensing and compliance division~~ Licensing and Compliance Division and for spirits the listing code with documentation from the Board's ~~product management division~~ Product Management Division.

(b) Beer and spirits manufacturers shall file with the ABC Board prior to the twentieth day of each month and wine manufacturers prior to the fifteenth day of each month, a full and accurate report of the previous ~~months~~ month's sales containing the following:

1. Daily retail sales of all beer, malt-based beverages, table wine, or liquor sold for consumption that includes the number of bottles, the number of cases, the number of containers per case, and the size of the container.

2. The date of the sale, an invoice or transaction number and a notation indicating an on - premise or an off-premise sale.

(2) Beer manufacturer licensees shall report and pay appropriate tax due to the ABC Board prior to the twentieth day of each month following the month of production and or sale of product:

(a) The amount of beer produced on site and the amount of beer produced by a parent, subsidiary, affiliate or contract brewery.

(b) The amount of beer donated and delivered to a licensed ~~charitable~~ non-profit special event, the date of the event, the venue, the name of the ~~charity~~ non-profit receiving the donation, and the ABC license number assigned to the event.

(3) Brewpub licensees shall report and pay appropriate tax due to the ABC Board prior to the twentieth day of each month following the month of production and or sale of product:

(a) The amount of beer brewed on site.

(b) The amount of beer donated and delivered to a

licensed ~~charitable non-profit~~ special event, the date of the event, the venue, the name of the ~~charity non-profit~~ receiving the donated beer, and the ABC license number assigned to the event.

(4) Wine manufacturer licensees shall report and pay appropriate tax due to the ABC Board prior to the fifteenth day of each month following the month of production and or sale of product:

(a) The amount of wine produced on site and the amount of wine produced by a parent, subsidiary, affiliate, or contract winery.

(b) The amount of wine donated and delivered to a licensed ~~charitable non-profit~~ special event, the date of the event, the venue, the name of the ~~charity non-profit~~ receiving the donated wine, and the ABC license number assigned to the event.

(5) Wine manufacturer licensees located in a dry county shall report to the ABC Board prior to the fifteenth day of each month following the month of production and/or sale of product on forms either provided by, or approved for, the Board.

(a) The amount of wine produced on site.

(b) The amount of wine sold to a licensed wholesaler or distributor.

(c) Wine manufacturers located in a dry county shall not sell or deliver wine to any retailer or for consumption on or off the premises.

~~(5)~~ (6) Spirits manufacturer licensees shall report the amount of spirits produced on site and pay appropriate tax due to the ABC Board, prior to the twentieth day of each month following the month of production and or sale of product.

Author: ABC Board

Statutory Authority: Code of Ala-bama, 1975, §§28-3-7 ~~thru~~ through 28-3-11; 28-3A-6; 28-3-184; 28-4A-4; 28-7-18; 28-3-200 ~~thru~~ through 28-3-205;
28-3-49.

History: New Rule: Filed October 13, 2016; effective November 27, 2016.

20-X-9.05
Licenses.

Record Keeping Requirements For Delivery Service

(1) Delivery service licensees shall file an annual report of all deliveries made on forms either provided by, or approved for use by, the ABC Board. This report shall be a full and accurate report due on or before April 1st of the following year.

(2) All delivery service licensees shall maintain daily reports of all beer, wine, and spirits delivered to residents in the state. The report shall include, but not be limited to, the following information:

(a) The name and physical address of the licensed premises from which the alcoholic beverages originated.

(b) The name and address of the recipient (being at least 21 years of age) of the alcoholic beverages.

(c) The date and time of the order.

(d) The date and time of the delivery.

(e) The total amount of beer, wine, and/or spirits delivered.

(3) All delivery service licensees shall maintain records on servants, agents, employees, independent contractors, or other individuals delivering alcoholic beverages on their behalf. This information shall include, but not be limited to, the following information:

(a) A copy of a valid driver's license.

(b) Affirmation that the proper criminal background check was completed and conditions met as required by law.

(c) A current, valid certificate of completion showing that employee training program conditions have been met as required by law.

(4) In the event an alcohol delivery cannot be completed, the delivery service licensee must maintain documentation for a minimum of three years that includes the reason delivery was not

completed and the date the alcoholic beverage(s) was returned to the retailer.

(5) Delivery service licensees shall maintain the
aforementioned records at their principal place of business. Said
records are subject to inspection and shall be provided to ABC
personnel immediately upon request.

Author: ABC Board

Statutory Authority: ACT 2021-188; Code of Alabama, 1975, §28-3-49

History: New Rule:

20-X-9-.06 Record Keeping Requirements for Direct Wine Shipper Licensees.

(1) Direct wine shipper licensees authorized to engage in the shipment of wine in the state shall:

(a) Maintain daily records of wine shipments made to Alabama residents.

(b) File full and accurate quarterly reports to the ABC Board on forms provided by the ABC Board. Reports are due on or before the first day of the month following the month after the end of the previous quarter of all wine shipments during the quarterly reporting period. The report shall include, but not be limited to, the following information with regard to each shipment:

1. The name and address of the Alabama resident who placed the order.

2. Evidence of a signature by an individual 21 years of age or older for each completed shipment.

3. The name and address of the common or permit carrier engaged in the shipment.

4. The name and license number of the wine fulfillment center licensee engaged in the shipment, if applicable.

5. The date of shipment.

6. A unique tracking number provided by the common or permit carrier.

7. The quantity of wine in the shipment.

(2) Direct wine shipper licensees shall remit the amount of state excise taxes due to the ABC Board with the quarterly report.

(3) Direct wine shipper licensees shall remit excise taxes for Class I and Class II wines shipped to residents in the state in the following manner:

(a) The assessment on shipments of Class I wine shall be \$0.38 per liter.

(b) The assessment on shipments of Class II wine shall be \$2.42 per liter.

(4) Direct shipper licensees shall maintain all records and documentation related to shipment of wine at their principal place of business. Said records are subject to inspection and shall be provided to ABC personnel immediately upon request.

Author: ABC Board

Statutory Authority: Code of Alabama, 1975, §§28-3A-6.1; 28-3-49

History: New Rule:

20-X-9-.07 Record Keeping Requirements for Wine Fulfillment Center Licensees.

(1) Wine fulfillment center licensees authorized to engage in the shipment of wine in the state shall file full and accurate quarterly reports to the ABC Board on forms provided by the ABC Board. Reports are due on or before the first day of the month following the month after the end of the previous quarter of all wine shipments during the quarterly reporting period. The report shall include, but not be limited to, the following information with regard to each shipment:

(a) The name, address, and license number of the direct wine shipper licensee to the point of origin of shipment from which the wine fulfillment center licensee received the wine, if different from the address of the direct wine shipper licensee.

(b) The name and address of the Alabama resident who placed the order.

(c) For each completed shipment, evidence of signature by an individual of age 21 or older.

(d) The name and license number of the common or permit carrier engaged in the shipment.

(e) The date of the shipment.

(f) The carrier tracking number.

(g) The quantity of wine in the shipment.

(2) Wine fulfillment center licensees shall apply for a license for each physical premises that is to be used as a wine fulfillment center prior to shipping wine to any Alabama resident from that premises. Wine fulfillment center licensees shall maintain all records and documentation related to shipment of wine at each respective licensee's principal place of business. Said records are subject to inspection and shall be provided to ABC personnel immediately upon request.

Author: ABC Board

Statutory Authority: Code of Alabama, 1975, 28-3A-6.2; 28-3-49

History: New Rule:

20-X-9-.08 Record Keeping and Reporting Requirements for Common
or Permit Carriers.

Common or permit carriers authorized to do business in
the state shall file full and accurate quarterly reports to the ABC
Board on a form provided by the Board. Reports are due on or before
the first day of the month following the month after the end of the
previous quarter of all wine shipments during the quarterly reporting
period. Reports shall include, but not be limited to, the following
with regard to each shipment:

(a) The name and business address of the direct wine
shipper licensee or wine fulfillment center licensee with whom the
shipment order originated

(b) The weight of the shipment

(c) The name and address of the consumer to whom the
wine was shipped

(d) A unique tracking number

(e) Date of delivery

Author: ABC Board

Statutory Authority: Code of Alabama, 1975, §§28-1-4; 28-3-49

History: New Rule:

20-X-9-.09 Record Keeping Requirements For Wine Festival Licensees and Wine Festival Participants.

(1) Applicants of a Wine Festival License shall remit to the ABC Board, on forms provided by the Board, a list of wine festival participants. Report is due on or before the fifteenth day of the month following the date(s) of the event. The report shall include, but not be limited to, the following information with regard to the wine festival participants:

(a) The wine festival participant's name.

(b) The wine festival participant's issued ABC license number for the event.

(c) The date(s) of the event.

(2) Wine Festival Participant Licensees shall maintain all documentation pertaining to the sale of wine at the event. Wine Festival Participant Licensees shall collect and remit all excise taxes due on the sale of wine to customers at the wine festival in compliance with 20-X-9-.04.

Author: ABC Board

Statutory Authority: Code of Alabama, 1975, §§28-3A-20.4; 28-3-49

History: New Rule: