

20-X- 9-.04. Record Keeping Requirements for In-State Manufacturers of Beer, Wine and Spirits, and Brew Pubs

- (1) Manufacturer licensees engaged in the manufacture of less than 60,000 barrels of beer per year; and brew pub licensee engaged in the manufacture of less than 10,000 barrels of beer per year; and wineries engaged in the manufacturing of less than 50,000 gallons of table wine per year; and any licensed winery association operating an off-site tasting room; 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 and for spirits the listing code with documentation from the Board's 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 ~~tenth~~ **fifteenth** day of each month, a full and accurate report of the previous months sale 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.
 3. ~~Off –premise sales reporting shall include the purchaser's name, address, telephone number, date of birth, and shall be subject to verification by the ABC Board.~~
- (2) Beer manufacturers **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 special event, the date of the event, the venue, the name of the charity 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 special event, the date of the event, the venue, the name of the charity 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.
 - (b) The amount of wine donated and delivered to a licensed charitable special event, the date of the event, the venue, the name of the charity receiving the donated wine, and the ABC license number assigned to the event.
- (5) Spirits manufacturer licensees shall report the amount of spirits produced on site and pay appropriate tax due to the ABC Board, prior to the ~~fifteenth~~ **twentieth** day of each month following the month of production and or sale of product.

Author: ABC Board

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

History: