

WINE SHIPPING PERMIT

INSTRUCTIONS

PLEASE PRINT IN INK OR TYPE. NOTE: FORM MUST BE NOTARIZED

1. Any in-state or out-of-state winery or manufacturer of vinous liquor will pay the initial application fee of \$25.00 (Twenty Dollars). **NO CASH.** All permits issued by this agency, expire on June 30th of each calendar year and are subject to renewal.
2. Each winery or manufacturer of vinous liquor must submit a copy of its current federal permit and state permit to manufacture wine or vinous liquor.
3. The following taxes must be collected on any wine or vinous liquor sold for the purpose of shipment into the State of Arkansas.

Wine Excise Tax (5% or more alcohol content) --- \$.75 per gallon

Light Wine Excise Tax (between .5% - 5% alcohol content) --- \$.25 per gallon

Gross Receipt (Sales) Tax --- 6.5% of sales price

Liquor Excise Tax --- 3% of sales price

Any winery registering under the authority of ACT 483 is required to register to report these taxes on a monthly basis. Businesses can register on-line through the Arkansas Taxpayer Access Point from the Department's web site at www.arkansas.gov/dfa. Forms to be prepared manually for combined tax registration are also available from our web site. Upon registering, the taxpayers will be sent their permits, their tax reporting account numbers, tax reporting forms and instructions.

4. Act 483 of 2013 requires a shipping label to be affixed to all shipments of vinous liquor. The Director of the Alcoholic Beverage Control Division has determined that shipping permit holders may use the alcohol-specific shipping labels provided by United Parcel Service and Federal Express in lieu of obtaining a label from the Arkansas ABC.
5. Wineries and manufacturers of vinous liquor may only ship products purchased by a consumer who is physically present on the winery premises. A winery may ship only one (1) case of vinous liquor per consumer in any calendar quarter. Vinous liquor may only be shipped to a private residence.

Provisions of the Direct Shipment of Vinous Liquor Act of 2013, are found codified in the Arkansas Code at ACA 3-5-1701, et. seq. The Arkansas Code is available at <http://www.arkleg.state.ar.us/assembly/2017/2018F/Pages/Home.aspx>