



TITLE 23  
ALCOHOLIC BEVERAGES  
CHAPTER 13

COUNTY OPTION KITCHEN AND TABLE WINE ACT

23-1309A. SHIPMENT AND RECEIPT OF WINE AUTHORIZED - LABELING REQUIREMENT. (1) Notwithstanding any other provision of law, rule or regulation to the contrary, any holder of a winery license under section 23-1306, Idaho Code, or any person holding a license to manufacture wine in another state who obtains a wine direct shipper permit pursuant to this section may sell and ship up to twenty-four (24) nine-liter cases of wine annually directly to a resident of Idaho, who is at least twenty-one (21) years of age, for the resident's personal use and not for resale.

(2) Before sending any shipment to a resident of Idaho, the wine direct shipper permit holder must:

- (a) File an application with the director;
- (b) Pay a fifty dollar (\$50.00) annual registration fee if the winery is not currently licensed by the director;
- (c) Provide the director its Idaho winery license number or a true copy of its current alcoholic beverage license issued by another state;
- (d) Obtain from the director a wine direct shipper permit;
- (e) Register with the state tax commission for the payment of sales and use taxes and excise taxes on wine sold to residents of Idaho under the wine direct shipper permit.

(3) A wine direct shipper permit authorizes the permit holder to do all of the following:

- (a) Sell and ship not more than twenty-four (24) nine-liter cases of wine annually to any person twenty-one (21) years of age or older for his or her personal use and not for resale;
- (b) Ship wine directly to a resident in this state only in compliance with subsections (8) and (9) of this section;
- (c) Report to the director, no later than January 31 of each year, the total amount of wine shipped during the preceding calendar year under the wine direct shipper permit;
- (d) If the permit holder is located outside this state, pay to the state tax commission all sales and use taxes, and excise taxes on sales to residents of Idaho under the wine direct shipper permit. For excise tax purposes, all wine sold pursuant to a direct shipper permit shall be deemed to be wine sold in this state;
- (e) Permit the director and the state tax commission to perform an audit of the wine direct shipper permit holder's records upon request;
- (f) Be deemed to have consented to the jurisdiction of the alcohol beverage control division of the Idaho state

police, or any other state agency and the Idaho courts concerning enforcement of this section and any related laws, rules or regulations.

(4) A wine direct shipper permit holder located outside the state may annually renew its permit with the director by paying a twenty-five dollar (\$25.00) renewal fee and providing the director a true copy of its current alcoholic beverage license issued in another state. A wine direct shipper permit holder located in Idaho shall renew its wine direct shipper permit in conjunction with its license to manufacture wine. All registration fees and renewal fees shall be shared equally by the state police and the state tax commission.

(5) The director may enforce the requirements of this section by administrative proceedings or suspend or revoke a wine direct shipper permit, and the director may accept payment of an offer in compromise in lieu of suspension, such payments to be determined by rule promulgated by the director.

(6) Sales and shipments of wine directly to consumers in Idaho from wine manufacturers in Idaho or in another state who do not possess a current wine direct shipper permit are prohibited. Any person who knowingly makes such a shipment is guilty of a misdemeanor.

(7) A licensee who holds a license for the retail sale of wine for consumption off the licensed premises may ship not more than two (2) cases of wine, containing not more than nine (9) liters per case, per shipment, for personal use and not for resale, directly to a resident of another state if the state to which the wine is sent allows residents of this state to receive wine sent from that state without payment of additional state tax, fees or charges. The sale shall be considered to have occurred in this state.

(8) The shipping container of any wine shipped under this section must be clearly labeled to indicate that the container contains alcoholic beverages and cannot be delivered to a person who is not at least twenty-one (21) years of age.

(9) For wine shipped under this section to an Idaho resident, the delivery person shall:

- (a) Have the person who receives the wine shipment sign for it; and
- (b) Not make deliveries to anyone who is under twenty-one (21) years of age or to anyone who is visibly intoxicated; and
- (c) Keep the signature record for one (1) year.

(10) Sales authorized under this section are sales made by a retailer who is not authorized to sell at wholesale or sales by a winery of wine produced or bottled by the winery.

(11) The director and the state tax commission may promulgate rules to effectuate the purposes of this section and are authorized to exchange necessary information to implement the provisions of this section.

History:

[23-1309A, added 1992, ch. 236, sec. 1, p. 704; am. 2006, ch. 29, sec. 1, p. 89.]

How current is this law?

**Search the Idaho Statutes and Constitution**