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Alcoholic Beverages Taxes

Secs. 12-449-1—12-449-17.

Repealed, December 26, 1985.

Secs. 12-449-1a—12-449-2a.

Repealed, April 11, 2006.

Sec. 12-449-3a. Withdrawal from customs bonded warehouse

(a) Each licensed distributor withdrawing alcoholic beverages from a customs bonded warehouse shall file in triplicate a customs withdrawal certificate prescribed by the commissioner. The certificate shall be furnished by the Department of Revenue Services, Audit Division, Excise Tax Subdivision. The copies shall be filed with the collector of customs who shall certify to and forward one copy to the Department of Revenue Services, Audit Division, Excise Tax Subdivision and another copy to the distributor. The third copy shall be kept by the collector of customs with his records.

(b) This section is prescribed pursuant to section 12-449 of the general statutes for purposes of section 12-436 of the general statutes.

(Effective December 26, 1985; amended April 11, 2006)

Sec. 12-449-4a. Withdrawal from internal revenue bonded warehouse

(a) Each licensed distributor withdrawing alcoholic beverages from an internal revenue bonded warehouse shall file in triplicate an internal revenue withdrawal certificate prescribed by the commissioner. The certificate shall be furnished by the Department of Revenue Services, Audit Division, Excise Tax Subdivision. The copies shall be furnished to the internal revenue warehouseman who shall certify to and forward one copy to the Department of Revenue Services, Audit Division, Excise Tax Subdivision and another copy to the distributor. The third copy shall be kept by the internal revenue warehouseman with his records.

(b) This section is prescribed pursuant to section 12-449 of the general statutes for purposes of section 12-436 of the general statutes.

(Effective December 26, 1985; amended April 11, 2006)

Sec. 12-449-5a. Reports by customs bonded warehousemen

(a) Each customs bonded warehouseman shall, on a form prescribed by the commissioner, report on or before the close of each month on the inventory of such warehouse and changes therein for the preceding month. The form shall be furnished by the Department of Revenue Services, Audit Division, Excise Tax Subdivision.

(b) This section is prescribed pursuant to section 12-449 of the general statutes for purposes of section 12-436 of the general statutes.

(Effective December 26, 1985; amended April 11, 2006)

Sec. 12-449-6a. Importation of alcoholic beverages for personal consumption

(a) Each individual seeking, to the extent allowable under section 12-436 of the general statutes, to import alcoholic beverages from within the territorial limits of the United States shall file in triplicate an application, which is prescribed by the commissioner, for permission to import such alcoholic beverages for personal consumption. The application shall be furnished by the Department of Revenue Services, Audit Division, Excise Tax Subdivision. If the application is approved, one copy will be returned to the applicant and one copy will be furnished to the Department of Revenue Services, Audit Division, Excise Tax Subdivision.

(b) Each individual seeking, to the extent allowable under section 12-436 of the general statutes, to import alcoholic beverages from without the territorial limits of the United States shall file in triplicate an application, which is prescribed by the commissioner, for permission to import such alcoholic beverages for personal consumption. The application shall be furnished by the Department of Revenue Services, Audit Division, Excise Tax Subdivision. If the application is approved, one copy will be returned to the applicant and one copy will be furnished to the Department of Revenue Services, Audit Division, Excise Tax Subdivision.

(c) No application referred to in subsection (a) or (b) of this section shall be approved unless and until such applicant shall have filed in triplicate and shall have had approved an application, which is prescribed by the commissioner, for a certificate of payment of taxes due on the importation of alcoholic beverages. The application shall be furnished by the Department of Revenue Services, Audit Division, Excise Tax Subdivision. If the application is approved, two copies will be returned to the applicant.

(d) This section is prescribed pursuant to section 12-449 of the general statutes for purposes of section 12-436 of the general statutes.

(Effective December 26, 1985; amended April 11, 2006)

Sec. 12-449-7a. Notice of additional reciprocal taxes

(a) On or before January first of each year or, in the discretion of the commissioner, at more frequent intervals, the commissioner shall notify each distributor of each additional reciprocal tax imposed under section 12-451 of the general statutes on alcoholic beverages manufactured in another state. A copy of such notice shall be sent to the state treasurer and to the state comptroller.

(b) At the time of the first imposition of an additional reciprocal tax on alcoholic beverages manufactured in another state, the commissioner shall cause to be published in a newspaper having general circulation in such other state a notice pertaining to such tax.

(c) This section is prescribed pursuant to section 12-449 of the general statutes for purposes of section 12-451 of the general statutes.

(Effective December 26, 1985)

Sec. 12-449-8a. Purchases of exempt alcohol

(a) Each person purchasing from a licensed distributor ethyl alcohol used or intended for use for the purposes described in section 12-453 of the general statutes, the purchase of which ethyl alcohol is exempt from tax pursuant to section 12-453 of the general statutes, shall file in triplicate an application, which is prescribed by the commissioner, for permission to purchase ethyl alcohol without payment of the tax imposed under chapter 220. The application shall be furnished by the Department of Revenue Services, Audit Division, Excise Tax Subdivision. If the application is approved, two copies will be returned to the applicant which shall forward one copy to the distributor and shall keep the other copy with its records.

(b) Each person purchasing from a licensed distributor wine or distilled liquor used for the purposes described in section 12-453 of the general statutes or section 12-449-9a (c), the purchase of which wine or distilled liquor is exempt from tax pursuant to section 12-453 of the general statutes or section 12-449-9a (c), shall file in triplicate an application, which is prescribed by the commissioner, for permission to purchase wine or distilled liquor without payment of the tax imposed under chapter 220. The application shall be furnished by the Department of Revenue Services, Audit Division, Excise Tax Subdivision. If the application is approved,

two copies will be returned to the applicant which shall forward one copy to the distributor and shall keep the other copy with its records.

(c) Each person purchasing ethyl alcohol from a person other than a licensed distributor, the purchase of which ethyl alcohol is exempt from tax pursuant to section 12-453 of the general statutes, shall file in quadruplicate an application, which is prescribed by the commissioner, for permission to purchase ethyl alcohol without payment of the tax imposed under chapter 220. The application shall be furnished by the Department of Revenue Services, Audit Division, Excise Tax Subdivision. If the application is approved, two copies will be returned to the applicant (one copy to be kept with its records and one copy to be issued to the person other than a licensed distributor) and one copy will be furnished to the Department of Revenue Services, Audit Division, Excise Tax Subdivision.

(d) Each person purchasing wine or distilled liquor from a person other than a licensed distributor, the purchase of which wine or distilled liquor is exempt from tax pursuant to section 12-453 of the general statutes or section 12-449-9a (c), shall file in quadruplicate an application, which is prescribed by the commissioner, for permission to purchase wine or distilled liquor without payment of the tax imposed under chapter 220. The application shall be furnished by the Department of Revenue Services, Audit Division, Excise Tax Subdivision. If the application is approved, two copies will be returned to the applicant (one copy to be kept with its records and one copy to be issued to the person other than a licensed distributor) and one copy will be furnished to the Department of Revenue Services, Audit Division, Excise Tax Subdivision.

(e) This section is prescribed pursuant to section 12-449 of the general statutes for purposes of section 12-453 of the general statutes.

(Effective December 26, 1985; amended April 11, 2006)

Sec. 12-449-9a. Sales of alcoholic beverages

(a) Sales of alcoholic beverages mean and include sales of warehouse receipts for alcoholic beverages, the delivery of which receipts passes title to such beverages to the purchaser of such receipts. Warehouse receipts may be sold to a licensed distributor or to a distributor licensed by another state, but may not be sold to a retail permittee.

(b) Sales of alcoholic beverages do not mean sales of bitters, except to the extent that such sales are, for federal excise tax purposes, treated as sales of alcoholic beverages.

(c) (1) Sales of alcoholic beverages do not mean sales of wine used for sacramental or religious purposes. The invoice for each such sale shall bear the following statement, signed by an authorized agent of the purchaser: "The above-invoiced wine is to be used solely for sacramental or religious purposes and will not be sold or used for beverage purposes."

(2) Cross reference. See sections 12-449-8a (b) and (d) and 12-449-10a (f).

(d) This section is prescribed pursuant to section 12-449 of the general statutes.

(Effective December 26, 1985)

Sec. 12-449-10a. Schedules

(a) Each distributor shall file with the return required under section 12-437 of the general statutes the schedules furnished and prescribed by the commissioner and setting forth the information required by subsections (b), (c), (d), (e) and (f) of this section.

(b) Schedule A must detail each purchase by such distributor of alcoholic beverages received (including returns for credit from other licensed distributors), on the purchase of which the tax imposed under chapter 220 was not paid.

(c) Schedule A-1 must detail each purchase by such distributor of alcoholic beverages which have not been received.

(d) Schedule B must detail each purchase by such distributor of alcoholic beverages received (including returns for credit from retailers), on which beverages the tax imposed under chapter 220 has been paid prior to their receipt by such distributor.

(e) Schedule C must detail, for each state of destination, each shipment by such distributor of alcoholic beverages (including returns for credit to distributors licensed by another state) to a point without this state.

(f) Schedule D must detail each sale by such distributor of alcoholic beverages to other licensed distributors (including returns for credit to other licensed distributors) and each sale which is exempt from tax pursuant to section 12-453 of the general statutes or section 12-449-9a (c). A copy of each approved application for permission to purchase alcohol without payment of tax shall be attached to such schedule.

(g) This section is prescribed pursuant to section 12-449 of the general statutes. (Effective December 26, 1985; amended April 11, 2006)

Sec. 12-449-11a. Records

(a) Each licensed distributor shall keep complete and accurate records of all purchases, returns, sales and exchanges of alcoholic beverages, and such additional records as will substantiate the entries made on the monthly returns referred to in section 12-437 of the general statutes and section 12-449-10a or the schedules attached thereto. The records shall include the names and addresses of all persons from whom any alcoholic beverages were purchased or received, including the date of purchase, the date of receipt, and the type and quantity of alcoholic beverages purchased or received, and the names and addresses of all retail permittees to whom any alcoholic beverages were sold, including the date of sale and the type and quantity of alcoholic beverages sold.

(b) This section is prescribed pursuant to section 12-449 of the general statutes.

(c) Cross reference. See section 12-449-10a.

(Effective December 26, 1985)

Sec. 12-449-12a. Inventories

(a) Each licensed distributor shall, on forms prescribed by the commissioner, take a physical inventory at the close of business on the last day of each month, whether or not a perpetual inventory is kept. The commissioner may, without prior notice to the licensed distributor, assign an authorized officer of the Department of Revenue Services to assist in the taking of such physical inventory. The forms shall be furnished by the Department of Revenue Services, Audit Division, Excise Tax Subdivision. The forms attributable to the physical inventory taken at the close of business on the last day of June and December shall be submitted with the monthly return referred to in section 12-437 of the general statutes and section 12-449-10a for the tax period ending on the last day of June and December, respectively.

(b) This section is prescribed pursuant to section 12-449 of the general statutes.

(Effective December 26, 1985; amended April 11, 2006)