

IDAHO WINE DIRECT SHIPPING REQUIREMENTS

As of July 1, 2006, all wineries that ship wine directly to Idaho residents must first get the following permits:

1. Wine tax permit from the Idaho State Tax Commission.
2. Seller's permit from the Tax Commission.
3. Direct shipper permit from the Idaho State Police's Alcohol Beverage Control Bureau (ABC).

To get the wine tax and direct shipper permits, complete form BWA, Beer and Wine Tax Permit Application (available on the Tax Commission's Web site at tax.idaho.gov). Send it to the Tax Commission, which will issue your wine tax permit and forward the application to ABC. ABC will issue the direct shipper permit. You must attach the following to your permit application:

- A minimum bond of \$1,000 (required by the Tax Commission).
- An initial permit fee of \$50 (required by ABC). It costs \$25 to renew each year.
- If you're an out-of-state business, a certified copy of your state's alcohol beverage license (required by ABC).

To get a seller's permit, register online at business.idaho.gov or complete the Idaho Business Registration form (available on the Tax Commission's Web site) and return it to the Tax Commission.

Under this new law, direct shippers must:

- Pay all sales, use, and excise taxes on wine sold to Idaho residents and file the applicable monthly reports with the Tax Commission.
- Report the total amount of wine shipped to residents in Idaho during a calendar year. The report is due to ABC by January 31 of the following year.
- Ship no more than 24 nine-liter cases of wine annually to any Idaho resident. The wine must be for the resident's personal use and not for resale (required by ABC).
- Clearly label the outside of the shipping container with the following language: "Contains alcoholic beverages. Must be delivered to a person 21 years of age or older" (required by ABC).
- Require the person who delivers the wine to verify the recipient is at least 21 years old, get the recipient's signature, and deny delivery to anyone who appears intoxicated (required by ABC).

By completing the form BWA, direct shippers consent to the jurisdiction of ABC, the Tax Commission, and any other state agency and Idaho court concerning enforcement of Idaho Code section 23-1309A and any related laws, rules, and regulations. Idaho law doesn't allow out-of-state brewers, distillers, or retailers to ship beer or spirits directly to residents.

If you have questions about directly shipping wine into Idaho, contact:

Idaho State Tax Commission
PO Box 36, Boise ID 83722
(208) 334-7660
(800) 972-7660 toll free

Idaho State Police
Alcohol Beverage Control Bureau
PO Box 700, Meridian ID 83680
(208) 884-7060
(888) 222-1360 toll free