

HOUSE RESEARCH

Bill Summary

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Overview

This bill modifies the liquor annual information reporting requirements, which apply to manufacturers, distributors, and other liquor wholesalers who sell beer, wine, and liquor to retailers. The bill eliminates the requirement that the seller provide the Department of Revenue with a copy of their purchasers' sales tax exemption certificates. This change in made retroactive to January 1, 2010.

- 1** **Liquor sellers; annual information reporting.** Prohibits the commissioner of DOR from requiring distributors of alcoholic beverages to include copies of retailers' sale tax exemption certificates for each of the retailers to which they made sales in the annual information which must be filed with DOR. The statute does not require this to be included in the report, but DOR has required it under its authority to prescribe "the form and manner" of the annual informational report.

Effective date: Reports required to be filed in calendar year 2012

- 2** **Liquor reporting; retroactive effective date.** Makes the provisions of section 1 effectively retroactive for the reports required to be made in calendar years 2010 and 2011. This reporting requirement was enacted by the 2008 Legislature and the first reports were required to be filed in 2009 for calendar year 2008. Failure to report is subject to \$500 penalty for unintentional violations and \$1,000 for intentional violations.