

IC 7.1-4-4

Chapter 4. Wine Excise Tax

IC 7.1-4-4-1

Rate of tax

Sec. 1. An excise tax at the rate of forty-seven cents (\$0.47) a gallon is imposed upon the manufacture and sale or gift, or withdrawal for sale or gift, of wine, except hard cider, within this state.

(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.13; Acts 1975, P.L.73, SEC.1.) As amended by Acts 1981, P.L.103, SEC.3; P.L.104-1987, SEC.2; P.L.119-1998, SEC.23.

IC 7.1-4-4-2

Beverages to which tax is applicable

Sec. 2. Beverages to Which Tax is Applicable. The wine excise tax shall apply to wine that contains less than twenty-one percent (21%), of absolute alcohol reckoned by volume. The wine excise tax also shall apply to an alcoholic beverage that contains fifteen percent (15%), or less, of absolute alcohol reckoned by volume, mixed with either carbonated water or other potable ingredients, or both, by either the manufacturer or the bottler, or both of them, and sold in a container filled by the manufacturer or bottler, and which is suitable for immediate consumption directly from the original container. An alcoholic beverage that is subject to the wine excise tax shall not be also subject to the liquor excise tax.

(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.14.)

IC 7.1-4-4-3

Persons liable for tax

Sec. 3. Persons Liable for Tax. The wine excise tax shall be paid by the holder of a vintner's permit, a farm winery permit, a wine wholesaler's permit, a dining car wine permit, or a boat wine permit on the alcoholic beverage to which the tax is applicable and which has been manufactured or imported by him into this state. However, the same article shall be taxed only once for wine excise tax purposes.

(Formerly: Acts 1973, P.L.55, SEC.1.) As amended by Acts 1978, P.L.51, SEC.4; P.L.201-1999, SEC.9.

IC 7.1-4-4-4

Repealed

(Repealed by Acts 1973, P.L.56, SEC.38.)

IC 7.1-4-4-5

Power of commission and department

Sec. 5. Power of Commission and Department. The commission and the department shall have the power to prescribe regulations and maintain gauges in a winery, farm winery, or a wholesaler's premises for the proper gauging of the alcoholic beverages to which the wine

excise tax is applicable and the assessment of that tax.
(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.15.)
As amended by P.L.201-1999, SEC.10.

IC 7.1-4-4-6

Transactions exempt from tax

Sec. 6. Transactions Exempt from Tax. The wine excise tax shall not apply to the sale or withdrawal for sale of wine to a pastor, rabbi, or priest for sacramental or religious purposes only.
(Formerly: Acts 1973, P.L.55, SEC.1.)

IC 7.1-4-4-7

Necessity of invoice; contents

Sec. 7. (a) All sales of alcoholic beverages made by a primary source of supply to a wine wholesaler shall at the time of the sale be accompanied by an invoice that must show the following:

- (1) The name and address of the seller and the purchaser.
- (2) The date of disposition.
- (3) The name or names of each brand sold.
- (4) The number of packages, if any.
- (5) The number of cases by size of bottle.
- (6) The quantity of each kind of alcoholic beverage sold.

(b) The primary source of supply shall send a copy of the invoice to the department of revenue and the commission at the time of the sale.

As added by P.L.57-1984, SEC.13.