TITLE 237 – Nebraska Liquor Control Commission

Chapter 6 - LICENSE OPERATIONS

010 ALCOHOLIC BEVERAGE PRODUCTS/PASS THROUGH WHOLESALE LICENSED PREMISE

~~010.01 All alcoholic beverages purchased for resale in this State prior to being resold at retail shall physically some into the possession of a licensed wholesaler and be unloaded into and distributed from the licensed wholesaler's warehouse located in the State. This rule does not apply to holders of Nebraska craft brewery licenses.~~

010.01 In order to accurately collect the taxes imposed by Neb. Rev. Stat. 53-160 through 53-164.02 and facilitate compliance with Nebraska law, all alcoholic beverages manufactured out of this State that have been purchased for resale in this State shall prior to being resold at retail, physically come into the possession of a licensed wholesaler and be unloaded into and distributed from the licensed wholesaler's warehouse in this State.