TITLE 237 – Nebraska Liquor Control Commission

Chapter 6 - LICENSE OPERATIONS

011 BEER DELIVERY AND TAX COLLECTION

011.01 The excise tax imposed by Nebraska Revised Statute 53-160 shall be collected by and accounted to the Commission as set forth in 011.01A, 011.01B, and 011.01C.

011.01A For all beer produced by a manufacturer or craft brewery licensee and consumed or sold at retail on such licensee's licensed premises, the tax on beer shall be determined at the time of its removal for consumption or retail sale at the licensee's licensed premises, and shall be paid by the manufacturer or craft brewery.

011.01B For all beer produced by a manufacturer or craft brewery licensee located in Nebraska for intrastate retail sale in Nebraska off of such licensee's licensed premises or Satellite locations, such beer shall, prior to being resold at retail, be sold to, and come into the physical possession of a wholesale licensee and be unloaded into and distributed from either the licensed wholesaler's warehouse or vehicles in the State and the tax on such beer shall be determined at the time of its removal from the licensed premises and shall be paid by the manufacturer or craft brewery licensee. The transfer shall be documented by an executed bill of lading.

011.01C For all beer sold to a wholesale licensee from the holder of a shipper's license the tax is due upon the beers delivery to a license wholesaler, and such beer must come into the physical possession of a wholesale licensee and distributed from the wholesale licensee's warehouse. The transfer from the shipper's licensee to the wholesale licensee shall be documented by an executed bill of lading.

011.01D Any purchases, sales, practices, or transactions entered into between any manufacturer, craft brewery, wholesaler, or retailer, with the intent to circumvent or evade the provisions of this regulation shall be considered in violation thereof and shall be subject to citation and possible administrative sanction to include suspension, cancellation or revocation.