



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**APPLICATION PACKET FOR SPECIAL
NONPROFIT EVENT LICENSE**

This application must be filed at least 3 days prior to your special event.

License Fee - \$40 per license, per 72 hours

The fastest, easiest way to submit the ABL-909 is by using our free online tax portal, MyDORWAY, available at **MyDORWAY.dor.sc.gov**. You must have a MyDORWAY account before applying for the Special Nonprofit Event License. To apply on MyDORWAY, start by logging in, then click the **More** tab. On the next screen, select **Apply for a New Alcohol Beverage License**.

Or you can submit the ABL-909 by:

Mail: SCDOR, ABL Section, PO Box 125, Columbia, SC 29214-0907

Email: ABL@dor.sc.gov

Submit all of the following documents at least 3 days before your special event:

- 1. Completed ABL-909 application, signed and dated
- 2. License and/or permit fees
- 3. Completed ABL-946 for at least one principal
- 4. Criminal record check (CRC) for at least one principal that is less than 90 days old
 - If the principal has lived in SC for two years or more, submit the CRC from South Carolina State Law Enforcement Division (SLED) at **www.sled.sc.gov**.
 - If the principal has lived in SC for less than two years, the statewide CRC must be submitted from the previous state of residency and from SLED at **www.sled.sc.gov**.
 - If the principal is not an SC resident, the statewide CRC must be submitted from the current state of residency.
 - Attach a disposition for any charge that does not list the court charges determination.
- 5. Completed ABL-100. Your application will not be processed without this form
- 6. Retail License and Admissions Tax License numbers if you are charging an entry fee and/or selling tickets, selling food and/or beverages, and providing entertainment (for example: games, dancing, music, or plays). If you do not already have a Retail Sales License and an Admissions Tax License, apply online at **dor.sc.gov/register**.
- 7. Completed ABL-977 or a copy of your lease if the event location is currently licensed to sell beer, wine, and/or liquor.
- 8. Certificate of coverage (ACORD 25) or insurance policy specifying your liquor liability coverage of at least \$500,000 for your event, unless you qualify for mitigating factors.
 - The per occurrence coverage must be at least fifty percent of the total aggregate limit.
- 9. Copy of contract with venue or proof of ownership.

LEGAL DISCLAIMER

The information provided here is for general guidance only. It should not be considered as, or substituted for, legal advice. The department's staff is not permitted to give legal advice. Please read the laws, regulations, and applicable court decisions carefully before applying.



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Table with 6 columns: Begin date, End date, Begin time, End time, # of days, # of locations

- 1. FEIN
2. Legal entity name 2a. Trade name (DBA)
3. Applicant's mailing address

Street City County State ZIP

- 4. Business phone number 4a. Contact email
5. Are all principals US Citizens?
6. Type of event
7. Is this an SC Domestic Nonprofit?
8. Event location (physical location must include street number)

Street City County State ZIP

- 9. Is this event location within SC municipal limits?
10. Are tickets being sold or donations being accepted for entry?
11. Are alcoholic beverages being sold?
12. Retail Sales License number 12a. Retail Sales Exemption number
13. Admissions License number
14. Name of Wholesaler or Manufacturer donating product
15. Name of Wholesaler delivering product
16. Wholesaler contact name 16a. Wholesaler contact phone number
17. Is this event location currently licensed to sell beer, wine, and liquor?
17a. Alcohol Beverage License file number
17b. Name of business

The applicant is required to provide a valid lease, contract with the venue, or proof of location ownership.

I understand that a misstatement or concealment of fact in an application is sufficient grounds for the revocation of the license and/or permit. Under penalties of perjury, I declare that I have read and understood this form and the information I have provided is true, correct, and complete.

Principal's signature

Date



If you're applying on MyDORWAY, the ABL-946 is part of the normal application workflow. You do not need to submit or attach a paper copy of the ABL-946 if applying on MyDORWAY.

Mail to: SCDOR, ABL Section, PO Box 125, Columbia, SC 29214-0907

Email: ABL@dor.sc.gov

What you need to know:

- The SCDOR cannot issue a license or permit to anyone who owes delinquent taxes, penalties, or interest.
- You are waiving your rights under SC Code Title 30, Chapter 2 and SC Code Section 12-54-240. Full code sections are available at dor.sc.gov/policy.
- The SCDOR has the right to share information with other principals or applicants in order to process the application or renewal.

Legal entity name _____ FEIN _____

Principal's name _____

Home address (no PO box) _____ Street _____

City _____ State _____ ZIP _____

Date of SC residency (mm/dd/yyyy) _____ Date of birth (mm/dd/yyyy) _____

SSN _____ FEIN _____ Percent of ownership _____

Principal types (Check one):

- Owner Corporate officer Partner Member (LLC) Manager (LLC)
- Employee/Manager Nonprofit officer Fiduciary Publicly traded agent

Have you as an individual, or as an organization in which you were a principal, had any license to sell beer, wine, or liquor revoked or suspended in this state or any other state?

Yes No **If yes, you must attach an explanation.**

Have you been convicted of a crime in South Carolina or any other state?

Yes No **If yes, you must attach an explanation.**

I understand that a misstatement or concealment of fact in an application is sufficient grounds for the revocation of the license and/or permit. Under penalties of perjury, I declare that I have read and understood this form and the information I have provided herein is true, correct, and complete.

Principal's Signature

Date

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**LAW ENFORCEMENT NOTIFICATION FOR
SPECIAL EVENT APPLICATION**

Special event organizers must submit this application to the Chief of Police of the municipality where their event is located. If the special event does not take place within municipal limits, submit this application to the Sheriff of the county where the event is located.

If the Chief of Police or Sheriff is unable to sign, you must include a written statement from the Chief of Police or Sheriff authorizing another law enforcement representative to sign on their behalf.

To be completed by the applicant

Legal entity name or sole proprietor

Physical location of event

Municipality (if applicable)

County

Date(s) of special event

Beginning time

Ending time

To be Completed by the Chief of Police or Sheriff

I have been informed by the applicant above about their application for a Special Event license to sell beer, wine, and/or liquor at the address shown above.

I do not object to the issuance of the Special Event License.

I object to the issuance of the Special Event License.

Signature of authorized law enforcement official

Date

Name and title of authorized law enforcement official

Department

Phone number

If this form is not completely filled out, your application will be returned to you.

The entire application **must** be presented to law enforcement officials with this form. Any alterations of this form will void the agreement.

If you are applying for multiple locations, this form must be submitted for each location.

Special Nonprofit Event Guidelines

Special Nonprofit Event:

The **Special Nonprofit Event License** authorizes domestic nonprofit organizations to solicit and accept the donations of beer, wine, and alcoholic liquor from SC registered manufacturers and wholesalers for sale and on-premises consumption at an event. It also allows suppliers to provide equipment and trained representatives to serve and pour alcohol at licensed nonprofit events.

Brewpubs may donate beer brewed at the brewpub. The license cannot be transferred to another location.

This permit is issued to nonprofit organizations only. To be eligible for this permit, a nonprofit organization must have an eleemosynary charter from, or be a political party affiliate certified by, the South Carolina Secretary of State's office.

This license does NOT authorize:

- the sale or consumption of beer, wine, or alcoholic liquor drinks outside of special events.
- the sale or consumption of beer, wine, or alcoholic liquor drinks at a location that has a pending permanent alcoholic beverage license application.
- the distilling, rectifying, brewing, fermenting, blending, and bottling of alcoholic liquors at the licensed location.

License Period:

- The **Special Nonprofit Event License** cannot be issued for a period exceeding 72 consecutive hours.
- Nonprofit organizations can hold a maximum of four events per year that require a **Special Nonprofit Event License**.
- If a nonprofit organization is hosting events at multiple locations simultaneously, they must obtain a separate **Special Nonprofit Event License** for each location.
- However, simultaneous events conducted in a single county may count as one event toward the nonprofit organization's four-event yearly limit.

FREQUENTLY ASKED QUESTIONS

Who can apply for a Special Nonprofit Event?

South Carolina Code Section 61-2-185(A)(1) states that a nonprofit organization may apply for a special nonprofit license. A special nonprofit event is an event for which a nonprofit organization solicits and accepts donations to be sold for on-premise consumption. A nonprofit organization applying for a special nonprofit event license must be registered and in good standing with the South Carolina Secretary of State as a domestic nonprofit organization.

How long does it take to get a Special Nonprofit Event License?

Special Nonprofit Event applications must be submitted at least **3** days prior to the event, which ensures we have enough time to resolve any issues.

How many Special Nonprofit Events can one entity obtain?

According to SC Code Section 61-2-185(A)(5), an entity can hold no more than four Special Nonprofit Events in a calendar year.

What are the hours of sale for a Special Nonprofit Events?

Beer and wine can be sold 24 hours a day at Special Nonprofit Events. Alcoholic liquor can only be sold and consumed from 10:00 a.m. until 2:00 a.m., per South Carolina Code Section 61-6-1610.

If I have a biennial beer, wine, and/or liquor license, can I get a one day Special Nonprofit Event License?

According to South Carolina Code Section 61-2-185(A)(2), "The nonprofit organization must not hold a biennial permit or license issued pursuant to Title 61 for on-premises or off-premise consumption".

Can I have liquor moving freely at my special event?

If you have multiple stations set up with outside vendors for an event, you must keep the liquor within the confined area from which it is sold. However, if there will not be any outside vendors present, liquors are allowed to move freely throughout the event space.

According to Regulation 7-202.3:

- A. The premises of a nonprofit organization must be separate from the premises of any business operation, including business establishments licensed to sell alcoholic liquor by the drink.
- B. The premises of a nonprofit organization will be deemed separate if the organization has its own address and separate entrance, and is not connected with another business premises by common doorways or passageways, whether interior or exterior.

I am having an event at one location with four stations and outside vendors within the location. How many Special Nonprofit Event Licenses will I need?

You will need to obtain four Special Nonprofit Event Licenses, one for each station.

I am having one event, with four locations in the same county, under the same nonprofit organization. How much will it cost?

A Special Nonprofit Event License is \$40.00 per license. If hosting an event under the same organization and the events take place in the same county, you must pay \$40.00 for each license issued (Four events, same county, same entity hosting = \$160.00)

How long can a Special Nonprofit Event last?

A Special Nonprofit Event must last no longer than 72 consecutive hours.

If I am having multiple locations during the same 72-hour period, will it constitute one event?

The multiple locations must be located in the same county to constitute one event. You must have a separate license for each location.

What type of product does this license allow to be sold?

A Special Nonprofit Event License allows the sale and consumption of beer, wine, and liquor.

What is the difference between a Special Event Beer, Wine, and/or Liquor License (TBP/TLP) and a Special Nonprofit Event License (TNL)?

- The Special Nonprofit Event License (TNL) allows for donations of product from manufacturers (vintners, brewpubs, breweries, micro-brewers, importers, distillers, and micro-distillers) and wholesalers licensed in this state to donate to the organization who have received a Special Nonprofit Event License. All donations must move through a licensed wholesaler.
- A Special Event License (TBP/TLP) does **not** allow donations of beer, wine, and liquor, according to SC Code Section 61-2-185(D)(2).

Who remits the taxes on the donated beer, wine, and/or liquor?

The wholesaler must remit the taxes on donated beer, wine, and/or liquor; however, the wholesaler may bill the brewpub, brewery etc. for the product and excise tax paid. Refer to SC Code Section 61-2-185(D)(2) for more information.

Can a brewpub donate products for a Special Nonprofit Event License?

A brewpub licensed in the state may donate beer to an organization who has a Special Nonprofit Event License. The brewpub must deliver the beer with the appropriate excise tax to a wholesaler who operates in the area where the event is located.

I have a brewery who wants to donate beer to my event, but they do not have a distributor in my area. Can they still donate?

If a brewery would like to donate beer to an organization who has a Special Nonprofit Event License but does not have a wholesaler in the area where the event is located, then they can deliver the beer to a willing wholesaler in the area if the appropriate excise taxes are paid.

Can a manufacturer provide employees to serve alcohol?

A manufacturer may provide employees who can pour and serve alcohol at the Special Nonprofit Event. These individuals must receive training from an alcohol education-training program recognized by the SCDOR. Training programs are available at dor.sc.gov/abl-server-training.

Can a manufacturer provide equipment to serve alcohol?

A manufacturer may provide equipment used to dispense alcohol for on-premises consumption. Refer to SC Code Section: 61-2-185(E)(1)(c) for more information.

Can a Wholesaler provide employees to serve alcohol?

A wholesaler must not provide employees to pour or serve alcohol at an event.

Can a Wholesaler provide equipment to serve alcohol?

Wholesalers may provide equipment used to dispense alcohol for on premises consumption and point of sale equipment. Refer to SC Code Sections 61-4-735, 61-4-940, and 61-6-1300 for more information.

What information should a wholesaler provide with a donation?

- Wholesalers may receive delivery of the donated alcohol from the supplier and bill the supplier for the excise tax paid, or the wholesalers can choose to pay the excise tax themselves.
- The wholesaler that is providing the alcohol must present an invoice to the nonprofit organization and include a list of the types of alcohol, the alcohol brands that have been donated to the event, the regular price to retailers, and name and address of the supplier or wholesaler that has donated the product.
- The wholesaler shall transfer the donated alcohol to the nonprofit organization only after the license is issued and the invoice is presented to the nonprofit organization.

Who should obtain the Special Nonprofit Event License or Special Event License?

If the host of the event is charging any fees where the alcohol is going to be provided, the host must obtain the Special Nonprofit Event License or Special Event License. The host, as the license holder, must acquire the beer and wine from a licensed wholesaler and liquor from a licensed Class B Retail Liquor Store. The host may hire someone to tend the bar only.

When a bartender, caterer, or event hall or other business provides the alcohol, they are required to obtain the license instead of the host.

COMMON SCENARIOS:

Scenario 1:

Q: An organization is putting on a one-day festival. The festival will have one beverage station at five separate locations within the same county and outside vendors will be present. Is a license required for each individual beverage station?

A: Yes, you must have a license for each location. Each licensed location costs \$40. However, you can apply for each license on one ABL-909 application.

SC Code Section 61-2-185(A)(3) states that a special nonprofit event must last no longer than 72 consecutive hours. For the purpose of this section, an event may take place at more than one location where the nonprofit organization has control of the premises for the special nonprofit event. For multiple locations to constitute one event, the location must be in the same county.

Scenario 2:

Q: An organization is having an event and a wholesaler or manufacturer would like to donate alcohol for the licensed event. Can they donate alcohol to the Special Nonprofit Event?

A: Yes, wholesalers and manufacturers can donate alcohol.

Manufacturers can donate alcohol through a wholesaler, equipment, and trained representatives to serve and pour alcohol at licensed nonprofit events.

Wholesalers can donate alcohol purchased from the supplier with an invoice for the cost of the alcohol along with the excise taxes paid.

Scenario 3:

Q: I own a brewpub and want to donate beer to a nonprofit organization holding a Special Nonprofit Event License.

A: Yes, brewpubs can donate beer brewed at the brewpub. The brewpub must deliver the donated beer, together with the appropriate state excise tax, to a willing wholesaler that operates in the territory where the Special Nonprofit Event is located.

Scenario 4:

Q: An organization is putting on a festival with five beer, wine, and liquor stations and multiple outside vendors. Is a license required for each individual beverage station? Can a customer leave the stations with an open beer, wine, and/or liquor?

A: In this scenario, a separate license is required for each individual station, due to the outside vendors. A customer can move freely throughout the event perimeter, with beer or wine, but liquor is required to stay inside the confined area.

Per South Carolina Regulation 7-202.3 details the following restrictions on the Premises of Nonprofit Organizations Licensed to Sell Alcoholic Liquor by the Drink:

- A. The premises of a nonprofit organization must be separate from the premises of any business operation, including business establishments licensed to sell alcoholic liquor by the drink.
- B. The premises of a nonprofit organization will be deemed separate if the organization has its own address and separate entrance, and is not connected with another business premises by common doorways or passageways, whether interior or exterior.