

## **117-1250 Beer and Wine Taxes**

### **117-1250.1. Sales or Exchanges with Other Wholesalers**

### **117-1250.2. Change in Distributors**

#### **117-1250 Beer and Wine Taxes.**

Article 7 of Chapter 21 of Title 12 imposes various taxes on beer and wine. The following subsections address various aspects of these taxes as administered by the South Carolina Department of Revenue.

#### **117-1250.1. Sales or Exchanges with Other Wholesalers.**

Each wholesale beer and wine dealer shall report all sales purchases or exchanges of their products with other wholesale dealers to the Department on such forms as may be prescribed by the Department. Such information must be reported to the Department along with the wholesale dealer's monthly report not later than the 20th day of the month following the month in which the sale purchase or exchange occurred. Failure to timely report such information in full as provided herein for any reason shall constitute a violation of this Regulation for which the Department may suspend or revoke all permits held by such dealer or impose a monetary penalty of not less than \$20.00 nor more than \$100.00 upon the holder thereof.

#### **117-1250.2. Change in Distributors.**

It has been called to the attention of the Department by certain members of the General Assembly, who have filed statements thereabout with the said Department, that it was not the intention of the South Carolina General Assembly in enacting Section 12-21-1330 of the 1976 Code to require the filing of the ninety day written notice with the Department by manufacturers and wholesalers prior to any change in their distributors, or in the territories of their distributors, where both the manufacturer and the wholesaler mutually agree in writing to waive the said ninety day written notice requirement.

Based upon the aforementioned declaration of legislative intent pertaining to the enactment of Section 12-21-1330, the Department, in instances where both the manufacturer affected and the wholesaler affected mutually agree in writing to waive the aforesaid ninety day notice prior to change in their distributors or in the territory of their distributors, will consider the filing of the waiver agreement with the Department sufficient compliance with the provisions of said Section 12-21-1330. Until the mutually executed waiver agreement is duly filed with the Department, and in form and content acceptable to the Department, the waiver of the notice requirements of Section 12-21-1330 shall not become effective.

**HISTORY: Added by State Register Volume 27, Issue No. 6, Part 2, eff June 27, 2003.**