



Ohio Revised Code

Section 4303.232 S permit to wine manufacturers, brand owners, or importers.

Effective: June 29, 2011

Legislation: House Bill 114 - 129th General Assembly

(A)(1) Permit S may be issued to a person that is the brand owner or United States importer of beer or wine, is the designated agent of a brand owner or importer for all beer or wine sold in this state for that owner or importer, or manufactures wine if the manufacturer is entitled to a tax credit under 27 C.F.R. 24.278 and produces less than two hundred fifty thousand gallons of wine per year. If the person resides outside this state, the person shall comply with the requirements governing the issuance of licenses or permits that authorize the sale of beer or intoxicating liquor by the appropriate authority of the state in which the person resides or by the alcohol and tobacco tax and trade bureau of the United States department of the treasury.

(2) The fee for the S permit is twenty-five dollars.

(3) The holder of an S permit may sell beer or wine to a personal consumer by receiving and filling orders that the personal consumer submits to the permit holder. The permit holder shall sell only wine that the permit holder has manufactured to a personal consumer.

(4) The holder of an S permit shall renew the permit in accordance with section 4303.271 of the Revised Code, except that the renewal shall not be subject to the notice and hearing requirements established in division (B) of that section.

(5) The division of liquor control may refuse to renew an S permit for any of the reasons specified in section 4303.292 of the Revised Code or if the holder of the permit fails to do any of the following:

(a) Collect and pay all applicable taxes specified in division (B) of this section;

(b) Pay the permit fee;

(c) Comply with this section or any rules adopted by the liquor control commission under section 4301.03 of the Revised Code.



(B)(1) The holder of an S permit who sells wine shall collect and pay the taxes relating to the delivery of wine to a personal consumer that are levied under sections 4301.421, 4301.43, and 4301.432 and Chapters 5739. and 5741. of the Revised Code.

(2) The holder of an S permit who sells beer shall collect and pay the taxes relating to the delivery of beer to a personal consumer that are levied under sections 4301.42 and 4301.421 and Chapters 4305., 4307., 5739., and 5741. of the Revised Code.

(C)(1) The holder of an S permit shall send a shipment of beer or wine that has been paid for by a personal consumer to that personal consumer via the holder of an H permit. Prior to sending a shipment of beer or wine to a personal consumer, the holder of an S permit, or an employee of the permit holder, shall make a bona fide effort to ensure that the personal consumer is at least twenty-one years of age. The shipment of beer or wine shall be shipped in a package that clearly has written on it in bold print the words "alcohol enclosed." No person shall fail to comply with division (C)(1) of this section.

(2) Upon delivering a shipment of beer or wine to a personal consumer, the holder of the H permit, or an employee of the permit holder, shall verify that the personal consumer is at least twenty-one years of age by checking the personal consumer's driver's or commercial driver's license or identification card issued under sections 4507.50 to 4507.52 of the Revised Code.

(3) The holder of an S permit shall keep a record of each shipment of beer or wine that the permit holder sends to a personal consumer. The records shall be used for all of the following:

(a) To provide a copy of each beer or wine shipment invoice to the tax commissioner in a manner prescribed by the commissioner. The invoice shall include the name of each personal consumer that purchased beer or wine from the S permit holder in accordance with this section and any other information required by the tax commissioner.

(b) To provide annually in electronic format by electronic means a report to the division. The report shall include the name and address of each personal consumer that purchased beer or wine from the S permit holder in accordance with this section, the quantity of beer or wine purchased by each



personal consumer, and any other information requested by the division. The division shall prescribe and provide an electronic form for the report and shall determine the specific electronic means that the S permit holder must use to submit the report.

(c) To notify a personal consumer of any health or welfare recalls of the beer or wine that has been purchased by the personal consumer.

(D) As used in this section, "personal consumer" means an individual who is at least twenty-one years of age, is a resident of this state, does not hold a permit issued under this chapter, and intends to use beer or wine purchased in accordance with this section for personal consumption only and not for resale or other commercial purposes.

(E) The holder of an S permit shall comply with this chapter, Chapter 4301. of the Revised Code, and any rules adopted by the liquor control commission under section 4301.03 of the Revised Code.