

AN ACT concerning liquor.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 5. The Liquor Control Act of 1934 is amended by changing Sections 5-1, 6-4, 6-6, 6-8, and 8-1 as follows:

(235 ILCS 5/5-1) (from Ch. 43, par. 115)

Sec. 5-1. Licenses issued by the Illinois Liquor Control Commission shall be of the following classes:

(a) Manufacturer's license - Class 1. Distiller, Class 2. Rectifier, Class 3. Brewer, Class 4. First Class Wine Manufacturer, Class 5. Second Class Wine Manufacturer, Class 6. First Class Winemaker, Class 7. Second Class Winemaker, Class 8. Limited Wine Manufacturer, Class 9. Craft Distiller, Class 10. Class 1 Brewer, Class 11. Class 2 Brewer,

(b) Distributor's license,

(c) Importing Distributor's license,

(d) Retailer's license,

(e) Special Event Retailer's license (not-for-profit),

(f) Railroad license,

(g) Boat license,

(h) Non-Beverage User's license,

(i) Wine-maker's premises license,

(j) Airplane license,

- (k) Foreign importer's license,
- (l) Broker's license,
- (m) Non-resident dealer's license,
- (n) Brew Pub license,
- (o) Auction liquor license,
- (p) Caterer retailer license,
- (q) Special use permit license,
- (r) Winery shipper's license,
- (s) Craft distiller tasting permit.

No person, firm, partnership, corporation, or other legal business entity that is engaged in the manufacturing of wine may concurrently obtain and hold a wine-maker's license and a wine manufacturer's license.

(a) A manufacturer's license shall allow the manufacture, importation in bulk, storage, distribution and sale of alcoholic liquor to persons without the State, as may be permitted by law and to licensees in this State as follows:

Class 1. A Distiller may make sales and deliveries of alcoholic liquor to distillers, rectifiers, importing distributors, distributors and non-beverage users and to no other licensees.

Class 2. A Rectifier, who is not a distiller, as defined herein, may make sales and deliveries of alcoholic liquor to rectifiers, importing distributors, distributors, retailers and non-beverage users and to no other licensees.

Class 3. A Brewer may make sales and deliveries of beer to

importing distributors and distributors and may make sales as authorized under subsection (e) of Section 6-4 of this Act.

Class 4. A first class wine-manufacturer may make sales and deliveries of up to 50,000 gallons of wine to manufacturers, importing distributors and distributors, and to no other licensees.

Class 5. A second class Wine manufacturer may make sales and deliveries of more than 50,000 gallons of wine to manufacturers, importing distributors and distributors and to no other licensees.

Class 6. A first-class wine-maker's license shall allow the manufacture of up to 50,000 gallons of wine per year, and the storage and sale of such wine to distributors in the State and to persons without the State, as may be permitted by law. A person who, prior to June 1, 2008 (the effective date of Public Act 95-634), is a holder of a first-class wine-maker's license and annually produces more than 25,000 gallons of its own wine and who distributes its wine to licensed retailers shall cease this practice on or before July 1, 2008 in compliance with Public Act 95-634.

Class 7. A second-class wine-maker's license shall allow the manufacture of between 50,000 and 150,000 gallons of wine per year, and the storage and sale of such wine to distributors in this State and to persons without the State, as may be permitted by law. A person who, prior to June 1, 2008 (the effective date of Public Act 95-634), is a holder of a

second-class wine-maker's license and annually produces more than 25,000 gallons of its own wine and who distributes its wine to licensed retailers shall cease this practice on or before July 1, 2008 in compliance with Public Act 95-634.

Class 8. A limited wine-manufacturer may make sales and deliveries not to exceed 40,000 gallons of wine per year to distributors, and to non-licensees in accordance with the provisions of this Act.

Class 9. A craft distiller license shall allow the manufacture of up to 100,000 gallons of spirits by distillation per year and the storage of such spirits. If a craft distiller licensee, including a craft distiller licensee who holds more than one craft distiller license, is not affiliated with any other manufacturer of spirits, then the craft distiller licensee may sell such spirits to distributors in this State and up to 2,500 gallons of such spirits to non-licensees to the extent permitted by any exemption approved by the Commission pursuant to Section 6-4 of this Act. A craft distiller license holder may store such spirits at a non-contiguous licensed location, but at no time shall a craft distiller license holder directly or indirectly produce in the aggregate more than 100,000 gallons of spirits per year.

A craft distiller licensee may hold more than one craft distiller's license. However, a craft distiller that holds more than one craft distiller license shall not manufacture, in the aggregate, more than 100,000 gallons of spirits by distillation

per year and shall not sell, in the aggregate, more than 2,500 gallons of such spirits to non-licensees in accordance with an exemption approved by the State Commission pursuant to Section 6-4 of this Act.

Any craft distiller licensed under this Act who on July 28, 2010 (the effective date of Public Act 96-1367) was licensed as a distiller and manufactured no more spirits than permitted by this Section shall not be required to pay the initial licensing fee.

Class 10. A class 1 brewer license, which may only be issued to a licensed brewer or licensed non-resident dealer, shall allow the manufacture of up to 930,000 gallons of beer per year provided that the class 1 brewer licensee does not manufacture more than a combined 930,000 gallons of beer per year and is not a member of or affiliated with, directly or indirectly, a manufacturer that produces more than 930,000 gallons of beer per year or any other alcoholic liquor. A class 1 brewer licensee may make sales and deliveries to importing distributors and distributors and to retail licensees in accordance with the conditions set forth in paragraph (18) of subsection (a) of Section 3-12 of this Act.

Class 11. A class 2 brewer license, which may only be issued to a licensed brewer or licensed non-resident dealer, shall allow the manufacture of up to 3,720,000 gallons of beer per year provided that the class 2 brewer licensee does not manufacture more than a combined 3,720,000 gallons of beer per

year and is not a member of or affiliated with, directly or indirectly, a manufacturer that produces more than 3,720,000 gallons of beer per year or any other alcoholic liquor. A class 2 brewer licensee may make sales and deliveries to importing distributors and distributors, but shall not make sales or deliveries to any other licensee. If the State Commission provides prior approval, a class 2 brewer licensee may annually transfer up to 3,720,000 gallons of beer manufactured by that class 2 brewer licensee to the premises of a licensed class 2 brewer wholly owned and operated by the same licensee.

(a-1) A manufacturer which is licensed in this State to make sales or deliveries of alcoholic liquor to licensed distributors or importing distributors and which enlists agents, representatives, or individuals acting on its behalf who contact licensed retailers on a regular and continual basis in this State must register those agents, representatives, or persons acting on its behalf with the State Commission.

Registration of agents, representatives, or persons acting on behalf of a manufacturer is fulfilled by submitting a form to the Commission. The form shall be developed by the Commission and shall include the name and address of the applicant, the name and address of the manufacturer he or she represents, the territory or areas assigned to sell to or discuss pricing terms of alcoholic liquor, and any other questions deemed appropriate and necessary. All statements in the forms required to be made by law or by rule shall be deemed

material, and any person who knowingly misstates any material fact under oath in an application is guilty of a Class B misdemeanor. Fraud, misrepresentation, false statements, misleading statements, evasions, or suppression of material facts in the securing of a registration are grounds for suspension or revocation of the registration. The State Commission shall post a list of registered agents on the Commission's website.

(b) A distributor's license shall allow the wholesale purchase and storage of alcoholic liquors and sale of alcoholic liquors to licensees in this State and to persons without the State, as may be permitted by law. No person licensed as a distributor shall be granted a non-resident dealer's license.

(c) An importing distributor's license may be issued to and held by those only who are duly licensed distributors, upon the filing of an application by a duly licensed distributor, with the Commission and the Commission shall, without the payment of any fee, immediately issue such importing distributor's license to the applicant, which shall allow the importation of alcoholic liquor by the licensee into this State from any point in the United States outside this State, and the purchase of alcoholic liquor in barrels, casks or other bulk containers and the bottling of such alcoholic liquors before resale thereof, but all bottles or containers so filled shall be sealed, labeled, stamped and otherwise made to comply with all provisions, rules and regulations governing manufacturers in

the preparation and bottling of alcoholic liquors. The importing distributor's license shall permit such licensee to purchase alcoholic liquor from Illinois licensed non-resident dealers and foreign importers only. No person licensed as an importing distributor shall be granted a non-resident dealer's license.

(d) A retailer's license shall allow the licensee to sell and offer for sale at retail, only in the premises specified in the license, alcoholic liquor for use or consumption, but not for resale in any form. Nothing in Public Act 95-634 shall deny, limit, remove, or restrict the ability of a holder of a retailer's license to transfer, deliver, or ship alcoholic liquor to the purchaser for use or consumption subject to any applicable local law or ordinance. Any retail license issued to a manufacturer shall only permit the manufacturer to sell beer at retail on the premises actually occupied by the manufacturer. For the purpose of further describing the type of business conducted at a retail licensed premises, a retailer's licensee may be designated by the State Commission as (i) an on premise consumption retailer, (ii) an off premise sale retailer, or (iii) a combined on premise consumption and off premise sale retailer.

Notwithstanding any other provision of this subsection (d), a retail licensee may sell alcoholic liquors to a special event retailer licensee for resale to the extent permitted under subsection (e).

(e) A special event retailer's license (not-for-profit) shall permit the licensee to purchase alcoholic liquors from an Illinois licensed distributor (unless the licensee purchases less than \$500 of alcoholic liquors for the special event, in which case the licensee may purchase the alcoholic liquors from a licensed retailer) and shall allow the licensee to sell and offer for sale, at retail, alcoholic liquors for use or consumption, but not for resale in any form and only at the location and on the specific dates designated for the special event in the license. An applicant for a special event retailer license must (i) furnish with the application: (A) a resale number issued under Section 2c of the Retailers' Occupation Tax Act or evidence that the applicant is registered under Section 2a of the Retailers' Occupation Tax Act, (B) a current, valid exemption identification number issued under Section 1g of the Retailers' Occupation Tax Act, and a certification to the Commission that the purchase of alcoholic liquors will be a tax-exempt purchase, or (C) a statement that the applicant is not registered under Section 2a of the Retailers' Occupation Tax Act, does not hold a resale number under Section 2c of the Retailers' Occupation Tax Act, and does not hold an exemption number under Section 1g of the Retailers' Occupation Tax Act, in which event the Commission shall set forth on the special event retailer's license a statement to that effect; (ii) submit with the application proof satisfactory to the State Commission that the applicant will provide dram shop liability

insurance in the maximum limits; and (iii) show proof satisfactory to the State Commission that the applicant has obtained local authority approval.

Nothing in this Act prohibits an Illinois licensed distributor from offering credit or a refund for unused, salable alcoholic liquors to a holder of a special event retailer's license or from the special event retailer's licensee accepting the credit or refund of alcoholic liquors at the conclusion of the event specified in the license.

(f) A railroad license shall permit the licensee to import alcoholic liquors into this State from any point in the United States outside this State and to store such alcoholic liquors in this State; to make wholesale purchases of alcoholic liquors directly from manufacturers, foreign importers, distributors and importing distributors from within or outside this State; and to store such alcoholic liquors in this State; provided that the above powers may be exercised only in connection with the importation, purchase or storage of alcoholic liquors to be sold or dispensed on a club, buffet, lounge or dining car operated on an electric, gas or steam railway in this State; and provided further, that railroad licensees exercising the above powers shall be subject to all provisions of Article VIII of this Act as applied to importing distributors. A railroad license shall also permit the licensee to sell or dispense alcoholic liquors on any club, buffet, lounge or dining car operated on an electric, gas or steam railway regularly

operated by a common carrier in this State, but shall not permit the sale for resale of any alcoholic liquors to any licensee within this State. A license shall be obtained for each car in which such sales are made.

(g) A boat license shall allow the sale of alcoholic liquor in individual drinks, on any passenger boat regularly operated as a common carrier on navigable waters in this State or on any riverboat operated under the Riverboat Gambling Act, which boat or riverboat maintains a public dining room or restaurant thereon.

(h) A non-beverage user's license shall allow the licensee to purchase alcoholic liquor from a licensed manufacturer or importing distributor, without the imposition of any tax upon the business of such licensed manufacturer or importing distributor as to such alcoholic liquor to be used by such licensee solely for the non-beverage purposes set forth in subsection (a) of Section 8-1 of this Act, and such licenses shall be divided and classified and shall permit the purchase, possession and use of limited and stated quantities of alcoholic liquor as follows:

- Class 1, not to exceed 500 gallons
- Class 2, not to exceed 1,000 gallons
- Class 3, not to exceed 5,000 gallons
- Class 4, not to exceed 10,000 gallons
- Class 5, not to exceed 50,000 gallons

(i) A wine-maker's premises license shall allow a licensee

that concurrently holds a first-class wine-maker's license to sell and offer for sale at retail in the premises specified in such license not more than 50,000 gallons of the first-class wine-maker's wine that is made at the first-class wine-maker's licensed premises per year for use or consumption, but not for resale in any form. A wine-maker's premises license shall allow a licensee who concurrently holds a second-class wine-maker's license to sell and offer for sale at retail in the premises specified in such license up to 100,000 gallons of the second-class wine-maker's wine that is made at the second-class wine-maker's licensed premises per year for use or consumption but not for resale in any form. A wine-maker's premises license shall allow a licensee that concurrently holds a first-class wine-maker's license or a second-class wine-maker's license to sell and offer for sale at retail at the premises specified in the wine-maker's premises license, for use or consumption but not for resale in any form, any beer, wine, and spirits purchased from a licensed distributor. Upon approval from the State Commission, a wine-maker's premises license shall allow the licensee to sell and offer for sale at (i) the wine-maker's licensed premises and (ii) at up to 2 additional locations for use and consumption and not for resale. Each location shall require additional licensing per location as specified in Section 5-3 of this Act. A wine-maker's premises licensee shall secure liquor liability insurance coverage in an amount at least equal to the maximum liability amounts set forth in

subsection (a) of Section 6-21 of this Act.

(j) An airplane license shall permit the licensee to import alcoholic liquors into this State from any point in the United States outside this State and to store such alcoholic liquors in this State; to make wholesale purchases of alcoholic liquors directly from manufacturers, foreign importers, distributors and importing distributors from within or outside this State; and to store such alcoholic liquors in this State; provided that the above powers may be exercised only in connection with the importation, purchase or storage of alcoholic liquors to be sold or dispensed on an airplane; and provided further, that airplane licensees exercising the above powers shall be subject to all provisions of Article VIII of this Act as applied to importing distributors. An airplane licensee shall also permit the sale or dispensing of alcoholic liquors on any passenger airplane regularly operated by a common carrier in this State, but shall not permit the sale for resale of any alcoholic liquors to any licensee within this State. A single airplane license shall be required of an airline company if liquor service is provided on board aircraft in this State. The annual fee for such license shall be as determined in Section 5-3.

(k) A foreign importer's license shall permit such licensee to purchase alcoholic liquor from Illinois licensed non-resident dealers only, and to import alcoholic liquor other than in bulk from any point outside the United States and to sell such alcoholic liquor to Illinois licensed importing

distributors and to no one else in Illinois; provided that (i) the foreign importer registers with the State Commission every brand of alcoholic liquor that it proposes to sell to Illinois licensees during the license period, (ii) the foreign importer complies with all of the provisions of Section 6-9 of this Act with respect to registration of such Illinois licensees as may be granted the right to sell such brands at wholesale, and (iii) the foreign importer complies with the provisions of Sections 6-5 and 6-6 of this Act to the same extent that these provisions apply to manufacturers.

(1) (i) A broker's license shall be required of all persons who solicit orders for, offer to sell or offer to supply alcoholic liquor to retailers in the State of Illinois, or who offer to retailers to ship or cause to be shipped or to make contact with distillers, rectifiers, brewers or manufacturers or any other party within or without the State of Illinois in order that alcoholic liquors be shipped to a distributor, importing distributor or foreign importer, whether such solicitation or offer is consummated within or without the State of Illinois.

No holder of a retailer's license issued by the Illinois Liquor Control Commission shall purchase or receive any alcoholic liquor, the order for which was solicited or offered for sale to such retailer by a broker unless the broker is the holder of a valid broker's license.

The broker shall, upon the acceptance by a retailer of the

broker's solicitation of an order or offer to sell or supply or deliver or have delivered alcoholic liquors, promptly forward to the Illinois Liquor Control Commission a notification of said transaction in such form as the Commission may by regulations prescribe.

(ii) A broker's license shall be required of a person within this State, other than a retail licensee, who, for a fee or commission, promotes, solicits, or accepts orders for alcoholic liquor, for use or consumption and not for resale, to be shipped from this State and delivered to residents outside of this State by an express company, common carrier, or contract carrier. This Section does not apply to any person who promotes, solicits, or accepts orders for wine as specifically authorized in Section 6-29 of this Act.

A broker's license under this subsection (1) shall not entitle the holder to buy or sell any alcoholic liquors for his own account or to take or deliver title to such alcoholic liquors.

This subsection (1) shall not apply to distributors, employees of distributors, or employees of a manufacturer who has registered the trademark, brand or name of the alcoholic liquor pursuant to Section 6-9 of this Act, and who regularly sells such alcoholic liquor in the State of Illinois only to its registrants thereunder.

Any agent, representative, or person subject to registration pursuant to subsection (a-1) of this Section shall

not be eligible to receive a broker's license.

(m) A non-resident dealer's license shall permit such licensee to ship into and warehouse alcoholic liquor into this State from any point outside of this State, and to sell such alcoholic liquor to Illinois licensed foreign importers and importing distributors and to no one else in this State; provided that (i) said non-resident dealer shall register with the Illinois Liquor Control Commission each and every brand of alcoholic liquor which it proposes to sell to Illinois licensees during the license period, (ii) it shall comply with all of the provisions of Section 6-9 hereof with respect to registration of such Illinois licensees as may be granted the right to sell such brands at wholesale, and (iii) the non-resident dealer shall comply with the provisions of Sections 6-5 and 6-6 of this Act to the same extent that these provisions apply to manufacturers. No person licensed as a non-resident dealer shall be granted a distributor's or importing distributor's license.

(n) A brew pub license shall allow the licensee to only (i) manufacture up to 155,000 gallons of beer per year only on the premises specified in the license, (ii) make sales of the beer manufactured on the premises or, with the approval of the Commission, beer manufactured on another brew pub licensed premises that is wholly owned and operated by the same licensee to importing distributors, distributors, and to non-licensees for use and consumption, (iii) store the beer upon the

premises, (iv) sell and offer for sale at retail from the licensed premises for off-premises consumption no more than 155,000 gallons per year so long as such sales are only made in-person, (v) sell and offer for sale at retail for use and consumption on the premises specified in the license any form of alcoholic liquor purchased from a licensed distributor or importing distributor, and (vi) with the prior approval of the Commission, annually transfer no more than 155,000 gallons of beer manufactured on the premises to a licensed brew pub wholly owned and operated by the same licensee.

A brew pub licensee shall not under any circumstance sell or offer for sale beer manufactured by the brew pub licensee to retail licensees.

A person who holds a class 2 brewer license may simultaneously hold a brew pub license if the class 2 brewer (i) does not, under any circumstance, sell or offer for sale beer manufactured by the class 2 brewer to retail licensees; (ii) does not hold more than 3 brew pub licenses in this State; (iii) does not manufacture more than a combined 3,720,000 gallons of beer per year, including the beer manufactured at the brew pub; and (iv) is not a member of or affiliated with, directly or indirectly, a manufacturer that produces more than 3,720,000 gallons of beer per year or any other alcoholic liquor.

Notwithstanding any other provision of this Act, a licensed brewer, class 2 brewer, or non-resident dealer who before July

1, 2015 manufactured less than 3,720,000 gallons of beer per year and held a brew pub license on or before July 1, 2015 may (i) continue to qualify for and hold that brew pub license for the licensed premises and (ii) manufacture more than 3,720,000 gallons of beer per year and continue to qualify for and hold that brew pub license if that brewer, class 2 brewer, or non-resident dealer does not simultaneously hold a class 1 brewer license and is not a member of or affiliated with, directly or indirectly, a manufacturer that produces more than 3,720,000 gallons of beer per year or that produces any other alcoholic liquor.

(o) A caterer retailer license shall allow the holder to serve alcoholic liquors as an incidental part of a food service that serves prepared meals which excludes the serving of snacks as the primary meal, either on or off-site whether licensed or unlicensed.

(p) An auction liquor license shall allow the licensee to sell and offer for sale at auction wine and spirits for use or consumption, or for resale by an Illinois liquor licensee in accordance with provisions of this Act. An auction liquor license will be issued to a person and it will permit the auction liquor licensee to hold the auction anywhere in the State. An auction liquor license must be obtained for each auction at least 14 days in advance of the auction date.

(q) A special use permit license shall allow an Illinois licensed retailer to transfer a portion of its alcoholic liquor

inventory from its retail licensed premises to the premises specified in the license hereby created, and to sell or offer for sale at retail, only in the premises specified in the license hereby created, the transferred alcoholic liquor for use or consumption, but not for resale in any form. A special use permit license may be granted for the following time periods: one day or less; 2 or more days to a maximum of 15 days per location in any 12-month period. An applicant for the special use permit license must also submit with the application proof satisfactory to the State Commission that the applicant will provide dram shop liability insurance to the maximum limits and have local authority approval.

(r) A winery shipper's license shall allow a person with a first-class or second-class wine manufacturer's license, a first-class or second-class wine-maker's license, or a limited wine manufacturer's license or who is licensed to make wine under the laws of another state to ship wine made by that licensee directly to a resident of this State who is 21 years of age or older for that resident's personal use and not for resale. Prior to receiving a winery shipper's license, an applicant for the license must provide the Commission with a true copy of its current license in any state in which it is licensed as a manufacturer of wine. An applicant for a winery shipper's license must also complete an application form that provides any other information the Commission deems necessary. The application form shall include all addresses from which the

applicant for a winery shipper's license intends to ship wine, including the name and address of any third party, except for a common carrier, authorized to ship wine on behalf of the manufacturer. The application form shall include an acknowledgement consenting to the jurisdiction of the Commission, the Illinois Department of Revenue, and the courts of this State concerning the enforcement of this Act and any related laws, rules, and regulations, including authorizing the Department of Revenue and the Commission to conduct audits for the purpose of ensuring compliance with Public Act 95-634, and an acknowledgement that the wine manufacturer is in compliance with Section 6-2 of this Act. Any third party, except for a common carrier, authorized to ship wine on behalf of a first-class or second-class wine manufacturer's licensee, a first-class or second-class wine-maker's licensee, a limited wine manufacturer's licensee, or a person who is licensed to make wine under the laws of another state shall also be disclosed by the winery shipper's licensee, and a copy of the written appointment of the third-party wine provider, except for a common carrier, to the wine manufacturer shall be filed with the State Commission as a supplement to the winery shipper's license application or any renewal thereof. The winery shipper's license holder shall affirm under penalty of perjury, as part of the winery shipper's license application or renewal, that he or she only ships wine, either directly or indirectly through a third-party provider, from the licensee's

own production.

Except for a common carrier, a third-party provider shipping wine on behalf of a winery shipper's license holder is the agent of the winery shipper's license holder and, as such, a winery shipper's license holder is responsible for the acts and omissions of the third-party provider acting on behalf of the license holder. A third-party provider, except for a common carrier, that engages in shipping wine into Illinois on behalf of a winery shipper's license holder shall consent to the jurisdiction of the State Commission and the State. Any third-party, except for a common carrier, holding such an appointment shall, by February 1 of each calendar year and upon request by the State Commission or the Department of Revenue, file with the State Commission a statement detailing each shipment made to an Illinois resident. The statement shall include the name and address of the third-party provider filing the statement, the time period covered by the statement, and the following information:

- (1) the name, address, and license number of the winery shipper on whose behalf the shipment was made;
- (2) the quantity of the products delivered; and
- (3) the date and address of the shipment.

If the Department of Revenue or the State Commission requests a statement under this paragraph, the third-party provider must provide that statement no later than 30 days after the request is made. Any books, records, supporting papers, and documents

containing information and data relating to a statement under this paragraph shall be kept and preserved for a period of 3 years, unless their destruction sooner is authorized, in writing, by the Director of Revenue, and shall be open and available to inspection by the Director of Revenue or the State Commission or any duly authorized officer, agent, or employee of the State Commission or the Department of Revenue, at all times during business hours of the day. Any person who violates any provision of this paragraph or any rule of the State Commission for the administration and enforcement of the provisions of this paragraph is guilty of a Class C misdemeanor. In case of a continuing violation, each day's continuance thereof shall be a separate and distinct offense.

The State Commission shall adopt rules as soon as practicable to implement the requirements of Public Act 99-904 and shall adopt rules prohibiting any such third-party appointment of a third-party provider, except for a common carrier, that has been deemed by the State Commission to have violated the provisions of this Act with regard to any winery shipper licensee.

A winery shipper licensee must pay to the Department of Revenue the State liquor gallonage tax under Section 8-1 for all wine that is sold by the licensee and shipped to a person in this State. For the purposes of Section 8-1, a winery shipper licensee shall be taxed in the same manner as a manufacturer of wine. A licensee who is not otherwise required

to register under the Retailers' Occupation Tax Act must register under the Use Tax Act to collect and remit use tax to the Department of Revenue for all gallons of wine that are sold by the licensee and shipped to persons in this State. If a licensee fails to remit the tax imposed under this Act in accordance with the provisions of Article VIII of this Act, the winery shipper's license shall be revoked in accordance with the provisions of Article VII of this Act. If a licensee fails to properly register and remit tax under the Use Tax Act or the Retailers' Occupation Tax Act for all wine that is sold by the winery shipper and shipped to persons in this State, the winery shipper's license shall be revoked in accordance with the provisions of Article VII of this Act.

A winery shipper licensee must collect, maintain, and submit to the Commission on a semi-annual basis the total number of cases per resident of wine shipped to residents of this State. A winery shipper licensed under this subsection (r) must comply with the requirements of Section 6-29 of this Act.

Pursuant to paragraph (5.1) or (5.3) of subsection (a) of Section 3-12, the State Commission may receive, respond to, and investigate any complaint and impose any of the remedies specified in paragraph (1) of subsection (a) of Section 3-12.

As used in this subsection, "third-party provider" means any entity that provides fulfillment house services, including warehousing, packaging, distribution, order processing, or shipment of wine, but not the sale of wine, on behalf of a

licensed winery shipper.

(s) A craft distiller tasting permit license shall allow an Illinois licensed craft distiller to transfer a portion of its alcoholic liquor inventory from its craft distiller licensed premises to the premises specified in the license hereby created and to conduct a sampling, only in the premises specified in the license hereby created, of the transferred alcoholic liquor in accordance with subsection (c) of Section 6-31 of this Act. The transferred alcoholic liquor may not be sold or resold in any form. An applicant for the craft distiller tasting permit license must also submit with the application proof satisfactory to the State Commission that the applicant will provide dram shop liability insurance to the maximum limits and have local authority approval.

(Source: P.A. 99-448, eff. 8-24-15; 99-642, eff. 7-28-16; 99-800, eff. 8-12-16; 99-902, eff. 8-26-16; 99-904, eff. 1-1-17; 100-17, eff. 6-30-17; 100-201, eff. 8-18-17.)

(235 ILCS 5/6-4) (from Ch. 43, par. 121)

Sec. 6-4. (a) No person licensed by any licensing authority as a distiller, or a wine manufacturer, or any subsidiary or affiliate thereof, or any officer, associate, member, partner, representative, employee, agent or shareholder owning more than 5% of the outstanding shares of such person shall be issued an importing distributor's or distributor's license, nor shall any person licensed by any licensing authority as an

importing distributor, distributor or retailer, or any subsidiary or affiliate thereof, or any officer or associate, member, partner, representative, employee, agent or shareholder owning more than 5% of the outstanding shares of such person be issued a distiller's license, a craft distiller's license, or a wine manufacturer's license; and no person or persons licensed as a distiller or craft distiller by any licensing authority shall have any interest, directly or indirectly, with such distributor or importing distributor.

However, an importing distributor or distributor, which on January 1, 1985 is owned by a brewer, or any subsidiary or affiliate thereof or any officer, associate, member, partner, representative, employee, agent or shareholder owning more than 5% of the outstanding shares of the importing distributor or distributor referred to in this paragraph, may own or acquire an ownership interest of more than 5% of the outstanding shares of a wine manufacturer and be issued a wine manufacturer's license by any licensing authority.

(b) The foregoing provisions shall not apply to any person licensed by any licensing authority as a distiller or wine manufacturer, or to any subsidiary or affiliate of any distiller or wine manufacturer who shall have been heretofore licensed by the State Commission as either an importing distributor or distributor during the annual licensing period expiring June 30, 1947, and shall actually have made sales regularly to retailers.

(c) Provided, however, that in such instances where a distributor's or importing distributor's license has been issued to any distiller or wine manufacturer or to any subsidiary or affiliate of any distiller or wine manufacturer who has, during the licensing period ending June 30, 1947, sold or distributed as such licensed distributor or importing distributor alcoholic liquors and wines to retailers, such distiller or wine manufacturer or any subsidiary or affiliate of any distiller or wine manufacturer holding such distributor's or importing distributor's license may continue to sell or distribute to retailers such alcoholic liquors and wines which are manufactured, distilled, processed or marketed by distillers and wine manufacturers whose products it sold or distributed to retailers during the whole or any part of its licensing periods; and such additional brands and additional products may be added to the line of such distributor or importing distributor, provided, that such brands and such products were not sold or distributed by any distributor or importing distributor licensed by the State Commission during the licensing period ending June 30, 1947, but can not sell or distribute to retailers any other alcoholic liquors or wines.

(d) It shall be unlawful for any distiller licensed anywhere to have any stock ownership or interest in any distributor's or importing distributor's license wherein any other person has an interest therein who is not a distiller and does not own more than 5% of any stock in any distillery.

Nothing herein contained shall apply to such distillers or their subsidiaries or affiliates, who had a distributor's or importing distributor's license during the licensing period ending June 30, 1947, which license was owned in whole by such distiller, or subsidiaries or affiliates of such distiller.

(e) Any person licensed as a brewer, class 1 brewer, or class 2 brewer shall be permitted to sell on the licensed premises to non-licensees for on or off-premises consumption for the premises in which he or she actually conducts such business beer manufactured by the brewer, class 1 brewer, or class 2 brewer. Such sales shall be limited to on-premises, in-person sales only, for lawful consumption on or off premises. Such authorization shall be considered a privilege granted by the brewer license and, other than a manufacturer of beer as stated above, no manufacturer or distributor or importing distributor, excluding airplane licensees exercising powers provided in paragraph (i) of Section 5-1 of this Act, or any subsidiary or affiliate thereof, or any officer, associate, member, partner, representative, employee or agent, or shareholder shall be issued a retailer's license, nor shall any person having a retailer's license, excluding airplane licensees exercising powers provided in paragraph (i) of Section 5-1 of this Act, or any subsidiary or affiliate thereof, or any officer, associate, member, partner, representative or agent, or shareholder be issued a manufacturer's license or importing distributor's license.

A manufacturer of beer that imports or transfers beer into this State must comply with Sections 6-8 and 8-1 of this Act.

A person who holds a class 1 or class 2 brewer license and is authorized by this Section to sell beer to non-licensees shall not sell beer to non-licensees from more than 3 total brewer or commonly owned brew pub licensed locations in this State. The class 1 or class 2 brewer shall designate to the State Commission the brewer or brew pub locations from which it will sell beer to non-licensees.

A person licensed as a craft distiller, including a person who holds more than one craft distiller license, not affiliated with any other person manufacturing spirits may be authorized by the Commission to sell up to 2,500 gallons of spirits produced by the person to non-licensees for on or off-premises consumption for the premises in which he or she actually conducts business permitting only the retail sale of spirits manufactured at such premises. Such sales shall be limited to on-premises, in-person sales only, for lawful consumption on or off premises, and such authorization shall be considered a privilege granted by the craft distiller license. A craft distiller licensed for retail sale shall secure liquor liability insurance coverage in an amount at least equal to the maximum liability amounts set forth in subsection (a) of Section 6-21 of this Act.

A craft distiller license holder shall not deliver any alcoholic liquor to any non-licensee off the licensed premises.

A craft distiller shall affirm in its annual craft distiller's license application that it does not produce more than 100,000 gallons of distilled spirits annually and that the craft distiller does not sell more than 2,500 gallons of spirits to non-licensees for on or off-premises consumption. In the application, which shall be sworn under penalty of perjury, the craft distiller shall state the volume of production and sales for each year since the craft distiller's establishment.

(f) (Blank).

(g) Notwithstanding any of the foregoing prohibitions, a limited wine manufacturer may sell at retail at its manufacturing site for on or off premises consumption and may sell to distributors. A limited wine manufacturer licensee shall secure liquor liability insurance coverage in an amount at least equal to the maximum liability amounts set forth in subsection (a) of Section 6-21 of this Act.

(h) The changes made to this Section by Public Act 99-47 shall not diminish or impair the rights of any person, whether a distiller, wine manufacturer, agent, or affiliate thereof, who requested in writing and submitted documentation to the State Commission on or before February 18, 2015 to be approved for a retail license pursuant to what has heretofore been subsection (f); provided that, on or before that date, the State Commission considered the intent of that person to apply for the retail license under that subsection and, by recorded vote, the State Commission approved a resolution indicating

that such a license application could be lawfully approved upon that person duly filing a formal application for a retail license and if that person, within 90 days of the State Commission appearance and recorded vote, first filed an application with the appropriate local commission, which application was subsequently approved by the appropriate local commission prior to consideration by the State Commission of that person's application for a retail license. It is further provided that the State Commission may approve the person's application for a retail license or renewals of such license if such person continues to diligently adhere to all representations made in writing to the State Commission on or before February 18, 2015, or thereafter, or in the affidavit filed by that person with the State Commission to support the issuance of a retail license and to abide by all applicable laws and duly adopted rules.

(Source: P.A. 99-47, eff. 7-15-15; 99-448, eff. 8-24-15; 99-642, eff. 7-28-16; 99-902, eff. 8-26-16; 100-201, eff. 8-18-17.)

(235 ILCS 5/6-6) (from Ch. 43, par. 123)

Sec. 6-6. Except as otherwise provided in this Act no manufacturer or distributor or importing distributor shall, directly or indirectly, sell, supply, furnish, give or pay for, or loan or lease, any furnishing, fixture or equipment on the premises of a place of business of another licensee authorized

under this Act to sell alcoholic liquor at retail, either for consumption on or off the premises, nor shall he or she, directly or indirectly, pay for any such license, or advance, furnish, lend or give money for payment of such license, or purchase or become the owner of any note, mortgage, or other evidence of indebtedness of such licensee or any form of security therefor, nor shall such manufacturer, or distributor, or importing distributor, directly or indirectly, be interested in the ownership, conduct or operation of the business of any licensee authorized to sell alcoholic liquor at retail, nor shall any manufacturer, or distributor, or importing distributor be interested directly or indirectly or as owner or part owner of said premises or as lessee or lessor thereof, in any premises upon which alcoholic liquor is sold at retail.

No manufacturer or distributor or importing distributor shall, directly or indirectly or through a subsidiary or affiliate, or by any officer, director or firm of such manufacturer, distributor or importing distributor, furnish, give, lend or rent, install, repair or maintain, to or for any retail licensee in this State, any signs or inside advertising materials except as provided in this Section and Section 6-5. With respect to retail licensees, other than any government owned or operated auditorium, exhibition hall, recreation facility or other similar facility holding a retailer's license as described in Section 6-5, a manufacturer, distributor, or

importing distributor may furnish, give, lend or rent and erect, install, repair and maintain to or for any retail licensee, for use at any one time in or about or in connection with a retail establishment on which the products of the manufacturer, distributor or importing distributor are sold, the following signs and inside advertising materials as authorized in subparts (i), (ii), (iii), and (iv):

(i) Permanent outside signs shall cost ~~be limited to one outside sign, per brand, in place and in use at any one time, costing~~ not more than \$3,000 per manufacturer ~~\$893~~, exclusive of erection, installation, repair and maintenance costs, and permit fees and shall bear only the manufacturer's name, brand name, trade name, slogans, markings, trademark, or other symbols commonly associated with and generally used in identifying the product including, but not limited to, "cold beer", "on tap", "carry out", and "packaged liquor".

(ii) Temporary outside signs shall include, but not be limited to, ~~be limited to one temporary outside sign per brand. Examples of temporary outside signs are~~ banners, flags, pennants, streamers, and other items of a temporary and non-permanent nature, and shall cost not more than \$1,000 per manufacturer. Each temporary outside sign must include the manufacturer's name, brand name, trade name, slogans, markings, trademark, or other symbol commonly associated with and generally used in identifying the

product. Temporary outside signs may also include, for example, the product, price, packaging, date or dates of a promotion and an announcement of a retail licensee's specific sponsored event, if the temporary outside sign is intended to promote a product, and provided that the announcement of the retail licensee's event and the product promotion are held simultaneously. However, temporary outside signs may not include names, slogans, markings, or logos that relate to the retailer. Nothing in this subpart (ii) shall prohibit a distributor or importing distributor from bearing the cost of creating or printing a temporary outside sign for the retail licensee's specific sponsored event or from bearing the cost of creating or printing a temporary sign for a retail licensee containing, for example, community goodwill expressions, regional sporting event announcements, or seasonal messages, provided that the primary purpose of the temporary outside sign is to highlight, promote, or advertise the product. In addition, temporary outside signs provided by the manufacturer to the distributor or importing distributor may also include, for example, subject to the limitations of this Section, preprinted community goodwill expressions, sporting event announcements, seasonal messages, and manufacturer promotional announcements. However, a distributor or importing distributor shall not bear the cost of such manufacturer preprinted signs.

(iii) Permanent inside signs, whether visible from the outside or the inside of the premises, include, but are not limited to: alcohol lists and menus that may include names, slogans, markings, or logos that relate to the retailer; neons; illuminated signs; clocks; table lamps; mirrors; tap handles; decalcomanias; window painting; and window trim. All neons, illuminated signs, clocks, table lamps, mirrors, and tap handles are the property of the manufacturer and shall be returned to the manufacturer or its agent upon request. All permanent inside signs in place and in use at any one time shall cost in the aggregate not more than \$6,000 ~~\$2000~~ per manufacturer. A permanent inside sign must include the manufacturer's name, brand name, trade name, slogans, markings, trademark, or other symbol commonly associated with and generally used in identifying the product. However, permanent inside signs may not include names, slogans, markings, or logos that relate to the retailer. For the purpose of this subpart (iii), all permanent inside signs may be displayed in an adjacent courtyard or patio commonly referred to as a "beer garden" that is a part of the retailer's licensed premises.

(iv) Temporary inside signs shall include, but are not limited to, lighted chalk boards, acrylic table tent beverage or hors d'oeuvre list holders, banners, flags, pennants, streamers, and inside advertising materials such as posters, placards, bowling sheets, table tents, inserts

for acrylic table tent beverage or hors d'oeuvre list holders, sports schedules, or similar printed or illustrated materials and product displays, such as display racks, bins, barrels, or similar items, the primary function of which is to temporarily hold and display alcoholic beverages; however, such items, for example, as coasters, trays, napkins, glassware and cups shall not be deemed to be inside signs or advertising materials and may only be sold to retailers at fair market value, which shall be no less than the cost of the item to the manufacturer, distributor, or importing distributor. All temporary inside signs and inside advertising materials in place and in use at any one time shall cost in the aggregate not more than \$1,000 ~~\$325~~ per manufacturer. Nothing in this subpart (iv) prohibits a distributor or importing distributor from paying the cost of printing or creating any temporary inside banner or inserts for acrylic table tent beverage or hors d'oeuvre list holders for a retail licensee, provided that the primary purpose for the banner or insert is to highlight, promote, or advertise the product. For the purpose of this subpart (iv), all temporary inside signs and inside advertising materials may be displayed in an adjacent courtyard or patio commonly referred to as a "beer garden" that is a part of the retailer's licensed premises. ~~A "cost adjustment factor" shall be used to periodically update the dollar limitations prescribed in subparts (i),~~

~~(iii), and (iv). The Commission shall establish the adjusted dollar limitation on an annual basis beginning in January, 1997. The term "cost adjustment factor" means a percentage equal to the change in the Bureau of Labor Statistics Consumer Price Index or 5%, whichever is greater.~~ The restrictions contained in this Section 6-6 do not apply to signs, or promotional or advertising materials furnished by manufacturers, distributors or importing distributors to a government owned or operated facility holding a retailer's license as described in Section 6-5.

No distributor or importing distributor shall directly or indirectly or through a subsidiary or affiliate, or by any officer, director or firm of such manufacturer, distributor or importing distributor, furnish, give, lend or rent, install, repair or maintain, to or for any retail licensee in this State, any signs or inside advertising materials described in subparts (i), (ii), (iii), or (iv) of this Section except as the agent for or on behalf of a manufacturer, provided that the total cost of any signs and inside advertising materials including but not limited to labor, erection, installation and permit fees shall be paid by the manufacturer whose product or products said signs and inside advertising materials advertise and except as follows:

A distributor or importing distributor may purchase from or enter into a written agreement with a manufacturer or a manufacturer's designated supplier and such manufacturer or

the manufacturer's designated supplier may sell or enter into an agreement to sell to a distributor or importing distributor permitted signs and advertising materials described in subparts (ii), (iii), or (iv) of this Section for the purpose of furnishing, giving, lending, renting, installing, repairing, or maintaining such signs or advertising materials to or for any retail licensee in this State. Any purchase by a distributor or importing distributor from a manufacturer or a manufacturer's designated supplier shall be voluntary and the manufacturer may not require the distributor or the importing distributor to purchase signs or advertising materials from the manufacturer or the manufacturer's designated supplier.

A distributor or importing distributor shall be deemed the owner of such signs or advertising materials purchased from a manufacturer or a manufacturer's designated supplier.

The provisions of Public Act 90-373 concerning signs or advertising materials delivered by a manufacturer to a distributor or importing distributor shall apply only to signs or advertising materials delivered on or after August 14, 1997.

A manufacturer, distributor, or importing distributor may furnish free social media advertising to a retail licensee if the social media advertisement does not contain the retail price of any alcoholic liquor and the social media advertisement complies with any applicable rules or regulations issued by the Alcohol and Tobacco Tax and Trade Bureau of the United States Department of the Treasury. A

manufacturer, distributor, or importing distributor may list the names of one or more unaffiliated retailers in the advertisement of alcoholic liquor through social media. Nothing in this Section shall prohibit a retailer from communicating with a manufacturer, distributor, or importing distributor on social media or sharing media on the social media of a manufacturer, distributor, or importing distributor. A retailer may request free social media advertising from a manufacturer, distributor, or importing distributor. Nothing in this Section shall prohibit a manufacturer, distributor, or importing distributor from sharing, reposting, or otherwise forwarding a social media post by a retail licensee, so long as the sharing, reposting, or forwarding of the social media post does not contain the retail price of any alcoholic liquor. No manufacturer, distributor, or importing distributor shall pay or reimburse a retailer, directly or indirectly, for any social media advertising services, except as specifically permitted in this Act. No retailer shall accept any payment or reimbursement, directly or indirectly, for any social media advertising services offered by a manufacturer, distributor, or importing distributor, except as specifically permitted in this Act. For the purposes of this Section, "social media" means a service, platform, or site where users communicate with one another and share media, such as pictures, videos, music, and blogs, with other users free of charge.

No person engaged in the business of manufacturing, importing or distributing alcoholic liquors shall, directly or indirectly, pay for, or advance, furnish, or lend money for the payment of any license for another. Any licensee who shall permit or assent, or be a party in any way to any violation or infringement of the provisions of this Section shall be deemed guilty of a violation of this Act, and any money loaned contrary to a provision of this Act shall not be recovered back, or any note, mortgage or other evidence of indebtedness, or security, or any lease or contract obtained or made contrary to this Act shall be unenforceable and void.

This Section shall not apply to airplane licensees exercising powers provided in paragraph (i) of Section 5-1 of this Act.

(Source: P.A. 98-756, eff. 7-16-14; 99-448, eff. 8-24-15.)

(235 ILCS 5/6-8) (from Ch. 43, par. 125)

Sec. 6-8. Each manufacturer or importing distributor or foreign importer shall keep an accurate record of all alcoholic liquors manufactured, distributed, sold, used, or delivered by him in this State during each month, showing therein to whom sold, and shall furnish a copy thereof or a report thereon to the State Commission, as the State Commission may, request.

Each importing distributor or manufacturer to whom alcoholic liquors imported into this State have been consigned shall effect possession and physical control thereof by storing

such alcoholic liquors in the premises wherein such importing distributor or manufacturer is licensed to engage in such business as an importing distributor or manufacturer and to make such alcoholic liquors together with accompanying invoices, bills of lading and receiving tickets available for inspection by an agent or representative of the Department of Revenue and of the State Commission.

All alcoholic liquor imported into this State must be off-loaded from the common carrier, vehicle, or mode of transportation by which the alcoholic liquor was delivered into this State. The alcoholic liquor shall be stored at the licensed premises of the importing distributor before sale and delivery to licensees in this State. A distributor or importing distributor, upon application to the Commission, may secure a waiver of the provisions of this Section for purposes of delivering beer directly to a licensee holding or otherwise participating in a special event sponsored by a unit of government or a not-for-profit organization.

A manufacturer of beer that imports or transfers beer into this State must comply with the provisions of this Section.

(Source: P.A. 88-535.)

(235 ILCS 5/8-1)

Sec. 8-1. A tax is imposed upon the privilege of engaging in business as a manufacturer or as an importing distributor of alcoholic liquor other than beer at the rate of \$0.185 per

gallon until September 1, 2009 and \$0.231 per gallon beginning September 1, 2009 for cider containing not less than 0.5% alcohol by volume nor more than 7% alcohol by volume, \$0.73 per gallon until September 1, 2009 and \$1.39 per gallon beginning September 1, 2009 for wine other than cider containing less than 7% alcohol by volume, and \$4.50 per gallon until September 1, 2009 and \$8.55 per gallon beginning September 1, 2009 on alcohol and spirits manufactured and sold or used by such manufacturer, or as agent for any other person, or sold or used by such importing distributor, or as agent for any other person. A tax is imposed upon the privilege of engaging in business as a manufacturer of beer or as an importing distributor of beer at the rate of \$0.185 per gallon until September 1, 2009 and \$0.231 per gallon beginning September 1, 2009 on all beer manufactured and sold or used by such manufacturer, or as agent for any other person, or sold or used by such importing distributor, or as agent for any other person. Any brewer manufacturing beer in this State shall be entitled to and given a credit or refund of 75% of the tax imposed on each gallon of beer up to 4.9 million gallons per year in any given calendar year for tax paid or payable on beer produced and sold in the State of Illinois.

For the purpose of this Section, "cider" means any alcoholic beverage obtained by the alcohol fermentation of the juice of apples or pears including, but not limited to, flavored, sparkling, or carbonated cider.

The credit or refund created by this Act shall apply to all beer taxes in the calendar years 1982 through 1986.

The increases made by this amendatory Act of the 91st General Assembly in the rates of taxes imposed under this Section shall apply beginning on July 1, 1999.

A tax at the rate of 1¢ per gallon on beer and 48¢ per gallon on alcohol and spirits is also imposed upon the privilege of engaging in business as a retailer or as a distributor who is not also an importing distributor with respect to all beer and all alcohol and spirits owned or possessed by such retailer or distributor when this amendatory Act of 1969 becomes effective, and with respect to which the additional tax imposed by this amendatory Act upon manufacturers and importing distributors does not apply. Retailers and distributors who are subject to the additional tax imposed by this paragraph of this Section shall be required to inventory such alcoholic liquor and to pay this additional tax in a manner prescribed by the Department.

The provisions of this Section shall be construed to apply to any importing distributor engaging in business in this State, whether licensed or not.

However, such tax is not imposed upon any such business as to any alcoholic liquor shipped outside Illinois by an Illinois licensed manufacturer or importing distributor, nor as to any alcoholic liquor delivered in Illinois by an Illinois licensed manufacturer or importing distributor to a purchaser for

immediate transportation by the purchaser to another state into which the purchaser has a legal right, under the laws of such state, to import such alcoholic liquor, nor as to any alcoholic liquor other than beer sold by one Illinois licensed manufacturer or importing distributor to another Illinois licensed manufacturer or importing distributor to the extent to which the sale of alcoholic liquor other than beer by one Illinois licensed manufacturer or importing distributor to another Illinois licensed manufacturer or importing distributor is authorized by the licensing provisions of this Act, nor to alcoholic liquor whether manufactured in or imported into this State when sold to a "non-beverage user" licensed by the State for use in the manufacture of any of the following when they are unfit for beverage purposes:

Patent and proprietary medicines and medicinal, antiseptic, culinary and toilet preparations;

Flavoring extracts and syrups and food products;

Scientific, industrial and chemical products, excepting denatured alcohol;

Or for scientific, chemical, experimental or mechanical purposes;

Nor is the tax imposed upon the privilege of engaging in any business in interstate commerce or otherwise, which business may not, under the Constitution and Statutes of the United States, be made the subject of taxation by this State.

The tax herein imposed shall be in addition to all other

occupation or privilege taxes imposed by the State of Illinois or political subdivision thereof.

If any alcoholic liquor manufactured in or imported into this State is sold to a licensed manufacturer or importing distributor by a licensed manufacturer or importing distributor to be used solely as an ingredient in the manufacture of any beverage for human consumption, the tax imposed upon such purchasing manufacturer or importing distributor shall be reduced by the amount of the taxes which have been paid by the selling manufacturer or importing distributor under this Act as to such alcoholic liquor so used to the Department of Revenue.

If any person received any alcoholic liquors from a manufacturer or importing distributor, with respect to which alcoholic liquors no tax is imposed under this Article, and such alcoholic liquor shall thereafter be disposed of in such manner or under such circumstances as may cause the same to become the base for the tax imposed by this Article, such person shall make the same reports and returns, pay the same taxes and be subject to all other provisions of this Article relating to manufacturers and importing distributors.

Nothing in this Article shall be construed to require the payment to the Department of the taxes imposed by this Article more than once with respect to any quantity of alcoholic liquor sold or used within this State.

No tax is imposed by this Act on sales of alcoholic liquor

by Illinois licensed foreign importers to Illinois licensed importing distributors.

All of the proceeds of the additional tax imposed by Public Act 96-34 shall be deposited by the Department into the Capital Projects Fund. The remainder of the tax imposed by this Act shall be deposited by the Department into the General Revenue Fund.

A manufacturer of beer that imports or transfers beer into this State must comply with the provisions of this Section with regard to the beer imported into this State.

The provisions of this Section 8-1 are severable under Section 1.31 of the Statute on Statutes.

(Source: P.A. 96-34, eff. 7-13-09; 96-37, eff. 7-13-09; 96-38, eff. 7-13-09; 96-1000, eff. 7-2-10.)

Section 99. Effective date. This Act takes effect upon becoming law.