



2011 ASSEMBLY BILL 290

September 29, 2011 - Introduced by Representatives KOOYENGA, MURSAU, SPANBAUER, RIVARD, A. OTT, C. TAYLOR, BROOKS and BERCEAU, cosponsored by Senators ZIPPERER, GALLOWAY and SCHULTZ. Referred to Committee on Homeland Security and State Affairs.

1 **AN ACT** *to amend* 139.04 (1); and *to create* 125.06 (3g) and (3r) of the statutes;
2 **relating to:** the manufacture of wine and fermented malt beverages not offered
3 for sale.

Analysis by the Legislative Reference Bureau

Under current law, a person is not required to hold a license or permit to manufacture wine or fermented malt beverages (beer) at his or her home, farm, or place of residence if the wine or beer is to be consumed by the person or his or her family and guests and if the person receives no compensation. Also under current law, a person is not required to pay an occupational tax on wine or beer made at home solely for consumption at home by the person's family and guests, without compensation.

Under this bill, a person is not required to hold a license or permit to manufacture wine or beer at a business primarily engaged in selling supplies and equipment for use by homebrewers or home winemakers, or to taste the wine or beer at this business, if the wine or beer is not sold or offered for sale. A person is also not required to hold a license or permit to manufacture wine or beer for educational purposes, or to taste the wine or beer at the place of manufacture, if the wine or beer is not sold or offered for sale. A person who manufactures wine or beer under these circumstances is also not required to pay an occupational tax. The bill also specifies that a person who manufactures wine or beer at his or her home, farm, or place of residence for consumption by the person or his or her family and guests, and who receives no compensation, is not required to pay an occupational tax on the wine or beer regardless of where it is consumed.

