



Idaho State Wine Tax Information

Idaho Tax Rate is \$0.45/gallon

Wine regulation, tax collection, and enforcement

The Idaho State Tax Commission collects and enforces beer and wine taxes.

The Alcohol Beverage Control Bureau of the Idaho State Police ensures that all establishments selling or producing beer and wine are properly licensed and conform to the law.

The Idaho Department of Health and Welfare regulates safety and sanitation standards for establishments making retail sales of beer and wine in Idaho. Most counties require a permit from their recorder's office. Cities will require a license from their clerk's office.

The United States Department of the Treasury also regulates alcohol in Idaho: \$1.07/gallon on 0.5% to 14% alcohol; \$1.57/gallon on 14% - 23% alcohol; \$3.15/gallon on 21% - 24% alcohol.

Businesses required to have a wine tax permit and file monthly tax returns

1. Wineries and any other businesses located in Idaho that sell wine at wholesale
2. Wineries that ship wine directly to Idaho residents
3. Idaho businesses that sell strong beer (beer containing more than 4% of alcohol by weight)

Important forms

1. Use Form BWA to apply for an Idaho beer or wine tax permit.
2. Form 1752, Idaho Wine Tax Return for Distributors, Wineries, Direct Shippers and Strong Beer Breweries is due on the 15th of the month following the tax period.

Important information to know

1. Tax is due at the time the wine is sold to a retailer or consumer
2. Use tax is due if you weren't charged Idaho sales tax on the purchase of wine delivered to your home. The business that ships wine to a consumer's home typically pays any wine tax that is due.
3. A winery is considered a direct shipper when it ships wine directly to a resident's home.