



Idaho Wine Commission
Moya Dolsby, Executive Director
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Idaho Brewers United
Sheila Francis, Executive Director
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Sheila,

I'm glad to see the formation of the Idaho Brewers United. As Idaho's beer industry grows, a resource like the one you seek to provide is critical. I am writing to offer my support and assistance.

As you know, beer with more than four percent alcohol by weight is taxed as wine. This includes most "barley wine" varieties and other craft beers designed and brewed to have higher alcohol content. Revenue from this tax, including revenue from Idaho brewers producing high alcohol content beer, is transmitted to the Idaho Wine Commission under Idaho Code 23-1002.

Now that Idaho Brewers United has formally organized, your organization may wish to have access to these funds. This letter is intended to help start that process, and to express our commitment to help with that process.

For Idaho Brewers United (IBU) and their members to access these funds, several steps need to be taken. This includes working with the Idaho State Tax Commission to develop a new form and system for taxing brewers and organizing information.

The Idaho Wine Commission will note in our annual report how Idaho tax policy diverts revenue from high alcohol content beer. The Commission incorporates language into our website to ensure information about funding sources are available at all times.

The Idaho Wine Commission provides annual reports every February. These documents are publically available and you are welcome to distribute to brewers to explain how these particular products are taxed.

On behalf of the small businesses represented by the Idaho Wine Commission, thank you for your service to Idaho's brewing industry. Don't hesitate to reach out if we can be of any assistance.

Sincerely,

Moya Dolsby, Executive Director
Idaho Wine Commission