



Alcohol Tax Notice

Notice #19-02

May 2019

Distillery Information Reports

Counties in Which Distilleries Are Located Are Entitled to a Portion of Alcoholic Beverage Tax

Tennessee law requires the Department of Revenue to distribute four cents per liter of the wholesale gallonage tax (which is \$4.40 per gallon) to each county in which a Tennessee distillery that manufactured spirits (on which the tax was paid) is located.

Distilleries Must File Monthly Informational Reports

In order for the Department to determine the appropriate amount to distribute to each county, distilleries are required to report the number of gallons of its product sold to wholesalers each month.

The informational report is due monthly during the first four business days of the month. The first report will be due at the beginning of June 2019 for the May 2019 reporting period.

Distilleries should create a TNTAP logon and input the number of gallons sold in Tennessee during the reporting period directly into their INF (information) account that will be under their TNTAP logon. The distillery will enter each county in which it has a distillery location and the amount of its product sold in each of those counties. No payment is due with this information.

For More Information

Visit www.tn.gov/revenue. Click on Revenue Help to search for answers or to submit an information request to one of our agents.

References

Tenn. Code Ann. § 57-3-306(a); Tenn. Code Ann. § 57-3-302(b)