

## To-go Orders of Alcoholic Beverages and Beer

### **Alcoholic Beverage To-go Orders Authorized if Certain Requirements are Met**

Public Chapter 451 (2021), effective May 14, 2021, authorizes a person or entity who is licensed to sell beer and alcoholic beverages for consumption on the person's or entity's premises ("licensee") to offer drive-through, pickup, carryout, and delivery orders of alcoholic beverages and beer for consumption off the licensee's premises, if the sale of alcoholic beverages and beer:

- Is accompanied by the sale of food in the same order;
- Is packaged in a container or bottle with a secure lid or cap to prevent consumption without removal of the lid or cap; and
- Consists of single servings of alcoholic beverages or beer (or multi-servings lawfully sold by the licensee).

Additionally, a licensee selling to-go orders of alcoholic beverages and beer must post a conspicuous sign stating, *"A driver shall not consume alcoholic beverages or beer while operating a motor vehicle in this state."*

### **Licensee Must Collect Liquor-by-the-Drink Tax on To-go Orders of Alcoholic Beverages**

Effective May 14, 2021, a licensee who offers to-go orders of alcoholic beverages must collect the liquor-by-the-drink ("LBD") tax on all sales of alcoholic beverages sold in to-go orders. The tax shall be collected on to-go orders in the same manner as it is currently collected on alcoholic beverages sold for consumption on the premises. This tax does not

apply to the sale of beer with an alcohol content of 8% by weight or less.

### **To-go Orders of Alcoholic Beverages and Beer Authorized Until July 1, 2023**

The provisions of Public Chapter 451 (2021), which authorizes a licensee to offer to-go orders of alcoholic beverages and beer, will terminate on July 1, 2023, at which time the prior law in effect governing the sale of alcoholic beverages and beer in this state will be restored.

### **For More Information**

Visit [www.tn.gov/revenue](http://www.tn.gov/revenue). Click on Revenue Help to search for answers or to submit a question.

### **References**

Tenn. Code Ann. § 57-4-101 *et seq.*; Pub. Ch. 451 (2021).