

ALC-7 - Beer Manufacturers are Liable for Beer Taxes on Self-Distributed Beer

This article is for informational purposes only and NOT APPLICABLE BEGINNING October 1, 2021 due to a law change.

Any beer manufacturer that self-distributes in its own county is required to register with the Department of Revenue as a wholesaler and pay the wholesale beer tax (See Tenn. Code Ann. § 57-5-103(c) and Tenn. Code Ann. § 57-5-101(c)(2)). Such manufacturers are required to post the \$10,000.00 wholesale beer tax bond with the Department. The beer tax bond forms can be found on our website.

You can register with the Department for a wholesale beer tax account on TNTAP and upload your supporting documentation there.