

Special Procedures for Consumer Tasting Samples

Consumer Tastings by Retail Licensees

A retail licensee may offer complimentary samples of the alcoholic beverages it sells for tastings to be held on its premises. Generally, a distiller may provide products for retail licensee consumer tastings through a licensed wholesaler.

Distillers May Provide Product to Retail Licensees for Zero Consideration

Public Chapter 437 (2021) authorizes a distiller who provides its product to a retail licensee for consumer tastings to have a licensed wholesaler deliver the product to the retailer using a zero-dollar invoice.

Alternatively, the distiller may obtain the product to be used for the consumer tasting from the wholesaler for a zero-dollar invoice and deliver the product to the retail licensee's premises. In this case, the distiller must notify the wholesaler in writing at least five business days prior to picking up the product of the date and location of the consumer tasting(s) for which the product will be used.

Requirements for Product Obtained by Distiller for Consumer Tastings

A distiller may acquire a reasonable amount of product from a wholesaler to be delivered to a retail licensee for consumer tastings that will occur within 30 days of acquiring the product. If the distiller has leftover product after this 30-day period, the distiller may email the wholesaler to notify it of the approximate amount of leftover product, and the distiller may possess this overage for another 30 days. This process may continue indefinitely until the extra product is used up or poured out by the distiller.

A distiller may not leave excess or leftover product, either sealed or unsealed, with a retail licensee. Such product must be taken by the distiller and held for use in future consumer tastings.

For More Information

Visit www.tn.gov/revenue. Click on Revenue Help to search for answers or to submit a question.

References

Tenn. Code Ann. § 57-3-404; Public Chapter 437 (2021).