

Special Notice

CALIFORNIA STATE BOARD OF EQUALIZATION

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CUSTOMER SERVICE CENTER 1-800-400-7115

711

Board of Equalization Requirements in Connection with the Sale or Consumption of Alcoholic Beverages at Daily License Events

Important information about daily licenses

Daily licenses issued by the Department of Alcoholic Beverage Control (ABC) allow an entity or organization to engage in the sale or consumption of alcoholic beverages at a specific location for a specific period of time. In addition to securing the license issued by ABC (and complying with all applicable ABC laws and regulations), the daily licensee must also ensure that any beer, wine, and/or distilled spirits being sold or consumed at the event are purchased from, or donated by, a California State Board of Equalization (BOE) licensed California wholesaler, manufacturer, wine grower, or importer of alcoholic beverages.

Alcoholic beverages originating outside California

If the alcoholic beverages sold or consumed at the event originated from a point outside California, the alcoholic beverages must be consigned to a licensed California importer prior to the sale or consumption of the product. A list of licensed beer and wine importers is available on the BOE website at www.boe.ca.gov/sptaxprog/pdf/Licensed_Beer_and_Wine_Importers.pdf.

If the alcoholic beverages are being imported from outside of California and you are not certain that the importer is licensed with the BOE, or have questions about sales and use tax requirements, please contact our Customer Service Center at 1-800-400-7115 (TTY:711). Representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Do I need a seller's permit?

In general, a temporary seller's permit is required for events that make sales of alcohol, and retailers are required to report the sales and use tax imposed on the sale or consumption of the alcoholic beverages. Online registration is available for temporary seller's permits on the BOE website at www.boe.ca.gov/info/temporary_sellers.htm.

For More Information

Information regarding the Alcoholic Beverage Tax and the Sales and Use Tax may be found on the BOE website at www.boe.ca.gov. Please register at www.boe.ca.gov/info/enotify.htm to receive the latest news, including newsletters, tax and fee updates, public meeting agendas, and other announcements.