



STATE OF NEVADA
DEPARTMENT OF TAXATION

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STATE OF NEVADA
DEPARTMENT OF TAXATION
REVENUE-LIQUOR DIVISION
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Persons applying for a license to Wholesale and/or Import alcoholic beverages into the State of Nevada must first have a warehouse located within the state.

Fees for a beer license are \$150 for import and \$75 for wholesale. A beer, wine and distilled spirits license is \$500 for import and \$250 for wholesale. We do not issue a beer and wine or wine only license. A brew pub license is \$75 and a brewery or winery license is also \$75. All licenses are issued fiscally (July through June). Importer and Wholesaler licenses are prorated to not less than one (1) quarter of a year.

A person engaged in the business of manufacturing, blending or bottling of alcoholic beverage shall not engage in the business of importing, wholesaling or retailing by investment, loan or extension of credit. However, the law does not preclude any person engaged in the business of importing, wholesaling or retailing from owning less than two (2) percent of the outstanding ownership equity in any organization which manufactures, blends or bottles alcoholic beverage.

Inventory, the wholesale value of which is at least \$1,000, must be maintained at all times.

The excise tax on all alcoholic beverages is paid by the licensed importer or manufacturer. The tax on malt beverage is \$.16 a gallon; on liquor ½ through 14 percent alcohol content by volume, \$.70 per gallon; on liquor 14.1 through 22 percent, \$1.30 a gallon; and on all liquor 22.1 through 80 percent, \$3.60 a gallon.

There is a bond requirement of \$10,000 for importer of beer only; and \$50,000 for importer of beer, wine and distilled spirits. The bond requirement for a brewer's or winemaker's license is \$1,000.

Your application and a check for the appropriate fee, made out to the Department of Taxation, should be presented for approval to the county commissioners of the county in which the business will be located. If approved, the county will forward the application and check to the Department of Taxation for final approval and issuance of the appropriate license. **A CERTIFIED COPY OF THE FICTITIOUS FIRM NAME CERTIFICATE MUST BE ATTACHED TO THE APPLICATION.**

Enclosed is the application you requested, bond form, an explanation sheet and a copy of the Nevada Revised Statute for your convenience.

Nancy L. Ravert
Liquor Tax Examiner II
(775) 684-2125