CIDER REGULAT	ION 101 - State Survey of Regulations				-						8/8/2014
	liam Cheek of Bone McAllester Norton PLLC of Nas	hville, TN for NCSLA 2014 An	nual Conference		1			1	1		
Jurisdiction	1. Brand/Label Registration Required? Renewals?	2. Packaging Restrictions?	3. Distribution Restrictions?	4. Off-Premise Outlet Restrictions?	5. Is Cider Defined?	<u>6. ABV Limit?</u>	7. Limits on Carbonation?	8. How Classified for Taxation?	<u>9. Excise Tax Rate</u>	10. Classified Differently for Trade Practices?	11. Is Pear Cider Treated the Same as Apple Cider?
Alabama	Yes; renewal not required	No	No. Treated like Table Wine	No. Treated like Table Wine	Yes	8.50%	No	Table Wine	\$0.45/liter	No	Yes
Alaska	No	No	No	No; sold in same outlets as beer.	No	No	No	Alcoholic beverage	\$1.07/gallon	No	Yes
Arizona	As required by TIB	No	No	No	A.R.S.§42-3001 (2) & (20) (Arizona tax code)	contains more than one-half of one per cent of alcohol by volume but not more than seven per cent of alcohol by volume	including flavored, sparkling and carbonated cider and cider made from condensed apple	vinaus liquor that is made from the normal alcoholic fermentation of the jucie of sound, ripe apples	Vinous Liquors more than 24% alcohol (per gallon) \$4.00 Vinous Liquors less than 24% alcohol (per gallon) \$0.84	No	Yes
Arkansas	Yes; renewal not required	No	Cider products over 5% ABW (6.25% ABW) must comply with liquor distribution regulations, which only permit one liquor wholesaler for the entire state per brand (including all brand extensions).		No	5% ABW (6.25% ABV) for light wine	No	If at below 5% ABW, classified as light wine. Cider above 5% ABW classified as vinous liquor.	\$0.25/gallon for light wine \$0.75/gallon for vinous liquor	No	Yes
California	No	No	Same as wine	Same as wine	Not specifically- but treated as wine	24% ABV- same as wine	No	Tax responsibility rests with Board of Equalization - not ABC	Tax responsibility rests with Board of Equalization – not ABC	No	For ABC purposes, yes
Colorado	Brand Registration required	None	None	None	Wine	7.00%	No	Same as beer	8.00%	No	The same
Connecticut	Yes. Both registration and renewal are required.		Yes. Holders of tavern, restaurant beer and restaurant wine and beer on-premises permits limited to sale of cider not exceeding 6% ABV	Yes. May only be sold by package store permit holders, not grocery store beer permit holder, unless the product contains less than one-half of one percent of ABV, as it would not be subject to the provisions of the Liquor Control Act.							
D.C.	No response										
Delaware	No/NA	TTB Regulations	Wine wholesaler	None	Yes	Not more than 7%	No	Wine	\$0.97 per gallon	No	No
Florida	Yes. Both registration and annual renewal is required, at fee of \$30 each.	Yes. The packaging must be in 32 ounce or below containers, or in gallon or more containers.	May be distributed by anyone with a wine distributor license.	May be sold in any outlet with a wine off-premise license.	Yes. Made from the normal alcoholic fermentation of the juice of sound, ripe apples, including but not limited to flavored, sparkling, or carbonated (ider and cider made from condensed apple must.	Yes. Not less than one-half of 1 % ABV and not more than 7 % ABV.	No	Wine	\$0.89 per gallon	No	No. Our statutes only refer to apple cider.
Georgia	Yes/No	No	Same as Malt Beverage	No	Yes	No more than 6%	No	Malt Beverage	4.5 Cents per Oz.	No	No
Hawaii	No	No	Wholesale dealer must hold "General" or "Beer and Wine" license kind.	Retail dealer must hold "General" or "Beer and Wine" license kind.	No	If considered "wine" under HRS 244D-1, 24% ABV	To be considered "still wine" under HRS 244D-1, 0.392 grams of CO2 per 100 ml.	If not "alcohal", "beer", "cooler beverage", or "distilled spirits" under HRS 244D-1, would be taxed as "wine"	If taxed as "still wine" under HRS 244D-1, \$1.38/wine gallon.	No	HRS 244D-1 definition of "wine" includes " or other agricultural products"
Idaho	No response			If 14% or less ABV, and manufactured by distillation, It's a low proof spirit beverage and is treated as wine and retailers must have retail wine license. If 16% or less ABV, and obtained by fermentation, It's a table wine and treated as wine.	No	No	No	Taxed as wine			Yes
Illinois	Yes; renewal not required.	No	No	No	Yes, but for tax purposes	7% ABV	No	Cider	\$0.231 per gallon	Yes, classified as wine	Yes
Indiana	No response										
lowa	No response										
Kansas Kentucky	No response No response										
Nentucky	NO response		1	1						1	

IDER REGULATION 101 - State Survey of Regulations 8/8/2014											
Prepared by Will	epared by William Cheek of Bone McAlester Norton PLLC of Nashville, TN for NCSLA 2014 Annual Conference										
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Louisiana	Registration required with La. Dept. of Health and Hospitals, just as required for all alcoholic beverages. Registration is valid for 12 months and must be renewed every year.	No	Must be distributed through licensed wholesaler, as any other alcoholic beverage product.	Must be sold in factory sealed containers.	No	There is no maximum ABV limitation on cider.	No	If cider contains not more than 6% alcohol, it is classified as a beverage of low alcoholic content for taxation. If it contains off of alcohol or more, it is classified as a beverage of high alcoholic content for taxation.	If cider contains not more than 6% alcohol, it is classified as a beverage of low alcoholic content for taxation. If it contains 6% of alcohol or more, it is classified as a beverage of high alcoholic content for taxation.	No	Yes
Maine	No response										
Maryland	No	No	In Accordance with Maryland's Beer Franchise Fair Dealing Act	No; sold in the same outlets as beer	Yes	<7% ABV	No	Beer	\$0.09/gallon	No	Yes-effective 7/1/2014
Maryland – Montgomery County	No	No	In Accordance with Maryland's Beer Franchise Fair Dealing Act	No; sold in the same outlets as beer	Yes	<7% ABV	No	Beer	\$0.09/gallon	No	Yes-effective 7/1/2014
Massachusetts	No response										
Michigan	No response										
Minnesota Mississippi	No response No	No	(6.25% ABV) must comply with	Light wine (including, cider at or below 5% ABW), may be sold in the same outlets as beer so long as the outlets hold a permit that authorizes the sale of beer and light wine	No	5% ABW (6.25% ABV) for light wine	No	If at or below 5% ABW, classified as light wine. If above 5% ABW, classified as wine	\$0.4268/gallon for light wine \$0.35/gallon for wine	No	No
Missouri	Yes-Renew Annually	No	Wholesale Appointment Required	No	Yes, follow TTB	No	No	Wine	\$0.42/gallon	No	Yes
Montana	No response										
Nebraska	No	No	Must hold Spirits and Wine License	Must hold Spirits and Wine Retail License	Wine	No	No	Wine	\$.95 per gallon	No	Yes
Nevada	Nevada requires a brand be designated to a specific importer/wholesaler. There are no renewals for that designation.	There are no packaging restrictions in Nevada beyond those imposed by the Federal Government.	Nevada employs a three-tier	Local government handles retail law in Nevada; there are no state laws regarding this.	Cider is not specifically defined.	There is no ABV limit specifically set to Cider.	There are no limits on carbonation.	Tax on all alcohol except for malt beverages is taxed by ABV	Unless it is stronger than 14% ABV: \$0.70	No	Yes
New Hampshire	Yes; renewal not required	No	Cider product under 6% at 60 degrees Fahrenheit is distributed through the beer wholesale network Cider	If cider is classified as a beverage, sold in the same outlets as beer. If classified as a wine, may be sold in the same outlets as beer and the NH Liquor Commission outlets	Yes	Cider Under 6% as a beverage Cider Over 6% as a wine	No	If alcohal content is below 4% at 30 degrees Fahrenheit, cider is classified as a beverage. Commission may approve apple ciders over 4% as a beverage. If alcohal content is over 4% at 60 degrees Fahrenheit, cider is classified as wine.	Beverage 30 cents per gallon. In- state wine manufacturers 5% of retail price	Νο	No
New Jersey	No response										
New Mexico	Yes; renewal not required	No	NM is a franchise state. One distributor per brand.	No. Sold in same outlets as beer or spirits.	No		No	Cider	\$0.41/gallon	No	Yes
New York	No response										
North Carolina	No response										
North Dakota	No	No	Yes	N/A	No	Less than 17%	No	Wine	\$.50/Gallon	No	No
Ohio					"Cider" means all liquids fit to use for beverage purposes that contain one half of 1% of alcoho by volume, but not more than 6% of alcoho by weight, and that are made through the normal alcoholic fermentation of the juice of sound, ripe apples, including, without limitation, flavored, japarking, or carbonated cider and cider made from purse condensed apple must.	One-half of 1% of alcohol by volume, but not more than 6%	None	As Cider	Twenty-four cents per wine gallon. "Wine gallon" means one hundred twenty-seight fluid ounces.	Yes-Exempted from the minimum markup at wholesale and retail.	Yes
Oklahoma	No response								\$2.60/31-gallon barrel		
Oregon	Not required	No	No	No	Yes: ORS 471.023	7.00	No	Classified as cider (ORS 473.035)		No	Yes

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Pennsylvania					Yee Sector 132 of the Liquer Code Testers that "Abolic cett" shall mean a beergag which may cottain testers that "Abolic cett" shall mean a beergag which may cottain the control of the sector of the sector one hundred in a day of a grain per one hundred millites are filters; juice, constaints of all tests can be hundred and one hall per cettrum, inter, constaints of all tests can be and not as a wise alway of the sec- tor of the sector of the sector of the sector of the sector of the sector as a substate for wine; in bolites, also channels of the sector of the sector of the constance of the sector of the constance of the sector of the constance of the sector lager beergag" shall mean any beer, lager beergag shall mean any beer, lager beerga shall mean any be channel and that mean alcoholic ceter.	Minimum of one-half of one percent (.5%) ABV, maximum of five and one-half percent (5.5%) ABV. If the cider has an ABV of greater than 5.5%, it is considered a wine.			Beer tax: eight cents (5.08) per gallon. Wine tax: eighteen percent (125) if sold by or to the PLCB. No excise tax if sold by the manufacturer.	Classified as beer or wine, depending on ABV.	Yes; cider can be made of any fruit or fruit Juice.
Rhode Island	No response										
South Carolina South Dakota	No response										
South Dakota Tennessee	No response No response										
Texas	No response										
Utah	Must have TTB label approval	No	Cider is included in the definition of wine, which is classified as liquor (includes wine, heavy beer and spirits). Liquor is distributed through the state system.	Cider is included in the definition of wine, which is classified as liquor (includes wine, heavy beer and spirit). Liquor may be sold only through the state store system for off-premise consumption.	No-it is included in the definition of wine.	Treated the same as wine	No	Classified as liquor (includes spirits and wine)	86% mark-up	No	No
Vermont	No	No	Per Vermont Franchise Law	No	No. Cider is classified as vinous	No	No	Taxed as vinous	\$.55 per gallon	N/A	N/A
Virginia	Yes; renewal not required	No less than 12 oz., no greater than 1 gal.	Wine Wholesaler	Beer only or Beer and Wine licenses	Yes	10% without Chaptization, 7% regardless	No	Cider	\$0.08/liter	No	All the same
Washington	No response	Eleater tildil 1 Edi.				recordiess					
West Virginia	Yes, Reg. Required Renewals req. Every 3 years	No	Only permit 1 wine wholesaler for entire state per brand including extentions. Wholesaler must sell to at minimum of 2 wine distributors. Must be sold by WV licensed wine distributor.	May sell on off premise locations as long as location has proper wine license classification.	Hard Ciders: fermented alcoholic beverage made by crushing fruits; apples. Sweet Ciders: unfermented alcoholic beverage made from Apple juice.	No	No	WV State Tax Dept.	WV State Tax Dept.	No, Classified as wine	Yes
Wisconsin	REQUIRED	None	MUST REGISTER WITH DEPT OF REVENUE, NOT RESTRICTED. S. 125.54 (5)	No	s. 125.02 (22)-wine; for tax purposes-139.01 (2m)-apple cider taxed differently than wine.	NOT MORE THAN 21% ALCOHOL BY VOLUME (Cider 0.5% to 7.0% abv under 139.01 (2m)	No	139.03(2n) - 6.605 cents/tir. 14% or less; 1.71 cent/tir. Apple cider; 11.89 cents/tir > 14% but less than 21% alcohol by volume.	139.03(2n) – 6.605 cents/ltr. 14% or less; 1.71 cent/ltr. apple cider; 11.89 cents/ltr >14% but less than 21% alcohol by volume.	No	No, FOR TAX PURPOSES
Wyoming	No	No	No. They must come through the Wyoming Liquor Division like Wines.	No		No	No	Wine	\$0.075 per liter	No	Yes