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TITLE 4 ALCOHOLIC BEVERAGES AND MARIJUANA DELAWARE ADMINISTRATIVE CODE

DEPARTMENT OF STATE

OFFICE OF THE ALCOHOLIC BEVERAGE CONTROL COMMISSIONER 900 Trade Practices for Suppliers, Wholesales, and Retailers

Rule 909 (Formerly Rule 77) A Rule Pertaining to the License of Direct Shippers

1.0 Purpose

For the purpose of fulfilling the requirements set forth by the General Assembly in section 1 of 72 Del.Laws, c.230, to be codified at 4 **Del.C** §526 effective June 1, 2000, this rule is to set forth the applicable license fee for a Direct Shipper and to establish the procedure for collection and payment of taxes and for delivery of orders via a licensed direct shipper.

2.0 Authority

The Delaware Alcoholic Beverage Control Commissioner is authorized pursuant to 4 **Del.C.** §304(a)(1) and (2) to adopt rules governing the time, place and manner in which alcoholic beverages are sold and dispensed throughout the State.

3.0 Applicability

This rule applies to all persons who are licensed as direct by the Commissioner and all licensed wholesalers, licensed retailers, and Delaware residents who deliver or receive sparkling wine, still wine, and/or beer obtained via direct shippers as set forth in 4 **Del.C.** §526.

4.0 License Fee

The license fee for a direct shipper is a biennial fee of one hundred (\$100) dollars.

5.0 Taxes

Pursuant to 4 **Del.C.** §581(e), all persons licensed pursuant to 4 **Del.C.** §526 shall pay to the State of Delaware, Division of Revenue, the tax on such wine and beer sold to Delaware residents at the rates set forth in 4 **Del.C.** §581(d). Collection and payment of such taxes shall be in a manner consistent with Title 4 of the Delaware Code and the Commissioner's Rules and Regulations.

6.0 Delivery

Wine and beer ordered pursuant to 4 **Del.C.** §526 will be delivered at the licensee's place of business by a Delaware off-premises retail licensee to a Delaware resident consistent with Title 4 of the Delaware Code and the Commissioner's Rules and Regulations. In order to receive wine or beer from the retail licensee, the Delaware resident will present to the retail licensee a valid Delaware drivers license, with photograph identification, that indicates the resident is 21 years of age or older.