



Information for Wisconsin Alcohol Beverage Retailers

Includes information on:

- Licenses and permits
- Prohibited activities
- Underage persons and minors
- Video gambling

TABLE OF CONTENTS

	Page
1. INTRODUCTION	4
2. DEFINITIONS	4
3. MUNICIPAL RETAIL LICENSES	5
A. General	5
B. License Requirements	5
4. OTHER LICENSES, PERMITS AND REGISTRATIONS	10
A. Seller's Permit.....	10
B. Federal Alcohol Dealer Registration	10
5. PROHIBITED ACTIVITIES.....	10
A. Unlicensed Premises Sales	10
B. Sale to Other Licensees	10
C. Sales to Intoxicated Persons	11
D. Refilled Liquor Bottles	11
E. Corkage Fees.....	11
F. Giveaways	11
G. Minimum Markup.....	11
6. UNDERAGE PERSONS AND MINORS.....	11
A. Entering Licensed Premises	11
B. Verifying Identification and Age	13
C. Possession by Underage Persons.....	14
D. Sales and Service to Underage Persons.....	15
E. Employing Minors.....	15
F. Other	15
G. Penalties	16
7. RECORDKEEPING.....	17
A. Invoices.....	17
B. Identification Register	17
8. OTHER ALCOHOL BEVERAGE INFORMATION.....	18
A. Safe-Ride Program	18
B. Payment for Alcohol Beverages.....	18
C. Nonalcohol Beverages	18
D. Temporary Class "B" and "Class B" Licenses.....	18
E. Inspection of Licensed Premises	19
9. VIDEO GAMBLING	20
A. Enforcement	20
B. Violations.....	20

C. Taxes	21
----------------	----

10. RESOURCES.....	21
---------------------------	-----------

A. Retail License Holders List	21
--------------------------------------	----

B. Wholesale Permit Holders List.....	21
---------------------------------------	----

C. Published Guidance	21
-----------------------------	----

D. Subscribe to DOR News	21
--------------------------------	----

IMPORTANT UPDATES AND CHANGES

- **Tobacco Retailer Information Removed.** Effective May 1, 2024, the Division of Alcohol Beverages is responsible for the regulation of the alcohol beverage industry. The Department of Revenue is responsible for cigarette, tobacco, and vapor products taxation and regulation. For information about cigarette, tobacco, and vapor products retail sales, see [Publication 304](#), *Cigarette, Tobacco, and Vapor Products Tax and Regulatory Information*.

Applicable Laws and Rules

This document provides statements or interpretations of Wisconsin and federal laws and regulations enacted as of February 13, 2025. Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.

1. INTRODUCTION

This publication provides information about Wisconsin's alcohol beverage laws that affect retailers. The information summarizes laws in chs. 125 and 945, Wis. Stats.

Municipal ordinances may also affect retailers. Contact your municipal clerk if you have questions about local ordinances.

2. DEFINITIONS

The following terms are used for purposes of this publication.

Adult – A person 18 years of age or older.

Alcohol Beverages – A statutory term which includes beer, wine, and liquor.

Beer – A fermented malt beverage under chapter 125, Wis. Stats.

Cider – An alcohol beverage obtained by fermentation of the juice of apples or pears that contains 0.5 to 7.0 percent alcohol by volume. "Cider" may be flavored, sparkling, and/or carbonated.

Class "A" Beer License – Authorizes the retail sale of beer in the original sealed containers for consumption off the licensed premises.

"Class A" Liquor License – Authorizes the retail sale of liquor, including wine and cider, in the original containers for consumption off the licensed premises.

"Class A" (Cider Only) License – Authorizes the retail sale of cider, but no other intoxicating liquor, in the original containers for consumption off the licensed premises.

Class "B" Beer License – Authorizes the retail sale of beer for consumption on and off the licensed premises.

"Class B" Liquor License – Authorizes the retail sale of liquor by the glass for consumption on or off the licensed premises and, if allowed by municipal ordinance, in the original sealed container for off-premises consumption.

"Class C" Wine License – Authorizes the retail sale of wine by the glass for consumption on the licensed premises.

Intoxicating Liquor (or Liquor) – Alcohol beverages, except beer, containing 0.5% or more alcohol by volume, including wine.

Legal Drinking Age – 21 years of age.

Minor – A person under 18 years of age.

Provisional Retail License – Authorizes activities of a regular retail licenses for 60 days or until a regular license is issued, whichever is sooner.

Underage Person – A person who is not of legal drinking age.

3. MUNICIPAL RETAIL LICENSES

A. General

A license is a privilege granted by a municipality (city, village, or town) to a person (e.g., natural person, partnership, limited liability company, or corporation) that authorizes the sale of alcohol beverages for a specified period. The governing body of the municipality may, but is not required to, issue retail liquor and beer licenses. The municipality may refuse to issue retail licenses if it uses good judgment and does not discriminate between applicants.

B. License Requirements

License requirements and who may issue them are provided by Wisconsin statute and established by ordinance. License requirements for all retail licenses and specific licenses follow.

(1) All Licenses

- **Face-to-Face Sales at Licensed Premises** – With limited exceptions, alcohol beverages may only be sold to consumers who are physically at the licensed premises. (secs. 125.272 and 125.51(6), Wis. Stats.)

Example: The following sales of alcohol beverages are prohibited because they were not made face-to-face with the consumer on the licensed premises:

- Customer phones Pizza Parlor, which holds a Class "B" beer license. Customer orders a pizza and a six-pack of beer for delivery to their home.
 - A person calls Liquor Store and requests two half-barrels of beer delivered to their home.
 - A home-delivery grocery service takes an internet order for the sale and delivery of wine and beer for a holiday party, receiving payment electronically.
- **Closing Hours** – Customers must leave the premises by the closing hour noted under the specific licenses below. Internal business operations, such as counting cash, cleaning, repairs, etc., may be done after hours, but licensees must prove that anyone on the premises after hours is there for these purposes.

Exceptions:

- Class "A" premises may remain open for the conduct of regular business but may not sell beer between 12 midnight and 6 a.m., or at any other time during which the sale of beer is prohibited by a municipal ordinance.
- The following businesses holding "Class B" and Class "B" licenses may remain open after closing hours noted below to conduct their regular business, although they may not permit consumption of, or sell, alcohol beverages after those closing hours:

- ✓ Hotels and restaurants whose "principal business" is furnishing lodging and food to customers
 "Principal business" means the primary activity as determined by analyzing the amount of capital, labor, time, attention, and floor space devoted to each business activity and by analyzing the sources of net income and gross income. The name, appearance, and advertising of the entity may also be considered if given less weight.
- ✓ Bowling centers
- ✓ Movie theaters
- ✓ Painting studios
- ✓ Indoor horseshoe-pitching facilities
- ✓ Indoor golf and baseball facilities
- ✓ Golf courses and clubhouses
- ✓ Curling clubs
- ✓ Racetrack grounds as defined in sec. 125.27(5)(a), Wis. Stats.

For determining closing hours, Daylight Saving Time begins at 2:00 a.m. the second Sunday in March and ends at 2:00 a.m. the first Sunday in November. Therefore:

- Clocks are set ahead one hour at 2:00 a.m. the second Sunday in March. Taverns must close at 3:30 a.m. Central Daylight Time on this date.
- On the first Sunday in November, the clocks are set back an hour at 2:00 a.m. Taverns must close at 2:30 a.m. Central Standard Time.
- **Licensed Premises Supervision** – Except in Class "A" beer premises between midnight and 6:00 a.m. (or any time when the sale of beer is prohibited by municipal ordinance), one of the following must be present on licensed premises during business hours:
 - Licensee
 - Person with an operator's or manager's license
 - Person with an operator's permit
 - Adult member of licensee's immediate family (living in the licensee's household)
 - Corporation's or limited liability company's agent
 - Provisional operator's license holder

The holder must be enrolled in the responsible beverage server training course pending approval of the operator's license.

Note: "Immediate supervision" means the licensed person must be able to watch and supervise each unlicensed person's actions. The licensed person must be in the same room or area as the unlicensed person or near enough to see and talk to them.

An adult working under the immediate supervision of any of the above does not need an operator's license.

An operator's license is only valid in the municipality where it has been issued. It does not apply in other municipalities.

Licensees may be prosecuted for not having the required supervision on their premises.

- **Alcohol Beverage Seller/Server Training Course** – As a condition of licensing, applicants must successfully complete an approved alcohol beverage seller/server training course, unless the person:

- Is renewing a retail or an operator's (bartender's) license
- Is renewing an operator's permit
- Was an agent within the last two years for a corporation or limited liability company that held a Class "A" beer, Class "B" beer, "Class A" liquor, "Class A" (cider only), "Class B" liquor, or "Class C" wine license
- Held a retail license or an operator's or manager's license during the past two years
- Held an operator's permit during the past two years
- Completed an approved course within the past two years

[Approved classroom and online courses](#) are listed on the DOR's website at revenue.wi.gov; search "Alcohol Seller/Server."

- **Display Framed License** – All alcohol beverage licenses must be framed and displayed in the room where the licensed activity occurs. Anyone visiting the business should easily see the licenses. Any related permits and licenses (e.g., seller's permit) should be displayed with the alcohol beverage license.

(2) Provisional Retail License

- Issued by a designated municipal official only to a person applying for a Class "A" beer, Class "B" beer, "Class A" liquor, "Class B" liquor, or "Class C" wine licenses.
- Fee determined locally not to exceed \$15.
- Expires 60 days after issuance or when the person is issued a license, whichever occurs first.
- May be revoked and/or penalty imposed of not more than \$1,000 if issuing official discovers the holder knowingly provided false information in the application.
- "Class B" liquor license may not be issued if it would exceed the municipality's quota.
- Not more than one provisional retail license may be issued for each type of license applied for by the holder per year.

(3) Class "A" Beer License

- Authorizes the retail sale of beer in the original sealed containers for consumption off the licensed premises in any quantity.
- Beer sales are prohibited between 12:00 midnight and 6:00 a.m.
- Municipalities may further restrict sales hours by local ordinance.
- May give customers two free 3-ounce taste samples of beer between 11:00 a.m. and 7:00 p.m. These taste samplings may also be done on the licensed premises by a brewer, or their representative, provided that the beer is purchased by the brewer from the retail licensee, or the brewer brings the beer they produce to the retail premises and takes with them any leftover beer at the conclusion of the tasting.

(4) "Class A" Liquor License

- Authorizes the retail sale of liquor, including wine and cider, in the original containers for consumption off the licensed premises in any quantity.
- Intoxicating liquor sales are prohibited between 9:00 p.m. to 6:00 a.m.
- Municipalities may further restrict sales hours by local ordinance.

- May give customers one free 0.5-ounce taste sample of intoxicating liquor, or two free 3-oz. taste samples of wine between 11:00 a.m. and 7:00 p.m. These taste samplings may also be done on the licensed premises by a winery, manufacturer, or rectifier, or their representative, provided that the beverages are purchased by the producer from the retail licensee, or the producer brings the products they produce to the retail premises and takes with them any leftover alcohol beverages at the conclusion of the tasting.

(5) "Class A" (Cider Only) Liquor License

- Authorizes the retail sale of cider in the original containers for consumption off the licensed premises in any quantity.
- Issued only to persons holding a Class "A" beer license for the same premises.
- May give customers two free 3-ounce taste samples of cider between 11:00 a.m. and 7:00 p.m. These taste samplings may also be done on the licensed premises by a winery, manufacturer, or rectifier, or their representative, provided that the beverages are purchased by the producer from the retail licensee, or the producer brings the products they produce to the retail premises and takes with them any leftover alcohol beverages at the conclusion of the tasting.

(6) Class "B" Beer License

- Authorizes the retail sale of beer for consumption on and off the licensed premises in any quantity. The premises must be closed between the following hours:
 - Monday through Friday – 2:00 a.m. to 6:00 a.m.
 - Saturday and Sunday – 2:30 a.m. to 6:00 a.m.
 - Second Sunday in March – 3:30 a.m. to 6:00 a.m.

Closing is not required on New Year's Eve.

Municipalities may **not** further restrict the closing hours.

- Beer sales for off-premises consumption are prohibited between 12:00 midnight and 6:00 a.m. Municipalities may further restrict these sales hours by local ordinance.

May allow a brewer, or their representative, to conduct taste samplings of beer on the licensed premises provided that the beer is purchased by the brewer from the retail licensee, or the producer brings the beer they produce to the retail premises and takes with them any leftover beer at the conclusion of the tasting.

(7) "Class B" Liquor License

- Authorizes the retail sale of liquor by the glass for consumption on or off the licensed premises.
- A single, open bottle of wine may be taken off the licensed premises if ordered with a meal, accompanied by a dated receipt, and re-corked or re-capped prior to taking off the licensed premises.
- Wine may be sold in its original container, in any quantity, for on- and off-premises consumption.
- Closing hours are the same as Class "B" beer license.
- Retailers may premix cocktails in bulk containers provided the following conditions are satisfied.
 - The mixed drink is provided to the consumer in a glass or other container not exceeding 72 ounces in volume.

- The mixed drink has not been stored in a container for more than 48 hours prior to its sale to a customer.
- Bulk containers do not exceed 5 gallons in volume.
- The bulk container includes a label stating the following:
 - That the container holds a batch of premixed drinks and the date and time the batch was prepared.
 - Following the words "expiration date," the date and time that is 48 hours after the date and time the batch was prepared.
 - The words "contains alcohol."
 - The name of the person who prepared the batch of premixed drinks in the container.
 - The ingredients of the batch of premixed drinks, unless the label contains a recipe title for the batch and the recipe, with a complete ingredient list, is maintained on the premises and is available for inspection.
- A municipality may allow "Class B" licensees to make retail sales of intoxicating liquor for off-premises consumption. Check with your municipality to see if this allowed.
- May allow a winery, manufacturer, or rectifier, or their representative, to conduct taste samplings of intoxicating liquor on the licensed premises provided that the beverages are purchased by the producer from the retail licensee, or the producer brings the products they produce to the retail premises and takes with them any leftover alcohol beverages at the conclusion of the tasting.

(8) "Class C" Wine License

- Authorizes the retail sale of wine by the glass for consumption on the licensed premises.
- A single, open bottle of wine may be taken off the licensed premises if ordered with a meal, accompanied by a dated receipt, and re-corked or re-capped prior to taking off the licensed premises.
- Closing hours are generally the same as Class "B" beer license.
- May allow a winery, manufacturer, or rectifier, or their representative, to conduct taste samplings of wine on the licensed premises provided that the wine is purchased by the producer from the retail licensee, or the producer brings the wine they produce to the retail premises and takes with them any leftover wine at the conclusion of the tasting.

(9) Operator's Licenses and Permits (Bartender's License)

- Authorizes an individual to make retail sales of alcohol beverages on behalf of a business holding a retail alcohol beverage license.
- An operator's license is valid only in the municipality where issued, however, a permit issued by the Division of Alcohol Beverages is valid anywhere in the state.
- See section B (1) for more information on Responsible Beverage Server Training Course and licensed premises supervision requirements.

4. OTHER LICENSES, PERMITS AND REGISTRATIONS

A. Seller's Permit

Every individual, partnership, corporation, or other organization that sells, leases, rents, or licenses tangible personal property (e.g., alcohol beverages), taxable services, and other taxable products in Wisconsin must have a seller's permit, unless all sales are exempt from Wisconsin sales or use tax.

Example: A nonprofit organization's sales of tangible personal property, including alcohol beverages, taxable services, and other taxable products are exempt from Wisconsin sales or use tax as occasional sales if (1) its sales of taxable products do not occur on more than 75 days during the calendar year or taxable sales do not exceed \$50,000 for the calendar year, (2) entertainment at an admission event is not paid more than \$10,000, and (3) it does not hold a seller's permit. For more information about the occasional sales exemption for nonprofit organizations, see [Wisconsin Publication 206, Sales Tax Exemptions for Nonprofit Organizations](#).

The alcohol beverage license and seller's permit must be issued in the same legal name (see exception below). If the alcohol beverage license is issued to a partnership or corporation, the seller's permit must be also. A limited liability company's (LLC) alcohol beverage license must be in the LLC's legal name, not the trade name or owner's name.

Exception: If an alcohol beverage license is issued to an LLC, disregarded for income tax purposes, with a single member (owner), the LLC's seller's permit may be issued in the name of the single owner. If an LLC applies for an alcohol beverage license and furnishes a seller's permit that is not in the legal name of the LLC, the municipality should call DOR at (608) 266-2776 or email DORSalesandUse@wisconsin.gov to verify whether the seller's permit is valid for the LLC.

B. Federal Alcohol Dealer Registration

Before beginning business, every retail licensee must register as an alcohol dealer with the federal Department of Treasury, Alcohol and Tobacco Tax and Trade Bureau (TTB), using [Form 5630.5d](#). Once registered, any change to legal name, trade name, address, premises location, telephone number, business type, or FEIN should be reported before the subsequent July 1 using the same form.

5. PROHIBITED ACTIVITIES

A. Unlicensed Premises Sales

The sale of alcohol beverages at an unlicensed premises is prohibited (see sec. 125.06, Wis. Stats., for a list of exceptions).

"Sale," "sold," or "sell" includes the transfer, gift, barter, trade, exchange, or any shift, device, scheme, or other transaction to obtain alcohol beverages.

B. Sale to Other Licensees

Sales of alcohol beverages by an alcohol beverage licensee to another retail licensee for resale are prohibited.

Exception: If a licensed business is sold, it may transfer its sealed liquor, wine, and beer (alcohol beverage) inventory to another retail licensee in Wisconsin.

In place of invoices, list the entire sealed inventory of the stock transferred using [Form AT-900, Alcohol Beverage Stock Transfer](#). Make a copy for the buyer and keep the original for your records. The buyer must keep the copy on its licensed premises for two years.

C. Sales to Intoxicated Persons

It is illegal to furnish alcohol beverages to an intoxicated person. The penalty for this violation is a fine of \$100 to \$500, imprisonment for not more than 60 days, or both.

D. Refilled Liquor Bottles

It is illegal to refill liquor bottles with any substance, even the same brand of liquor.

When a bottle is empty, deface its label. Break the bottle unless placed in a container marked "For Recycling Only."

E. Corkage Fees

If the restaurant has an alcohol beverage license, the only alcohol beverages allowed on the premises are those purchased by the restaurant from a permitted Wisconsin wholesaler. The retailer must have invoices from the wholesaler showing which products were purchased from the wholesaler.

Wisconsin alcohol beverage law does not permit "corkage fees." These fees, charged by restaurants, allow patrons to carry in their own alcohol beverages for consumption on the restaurant premises.

If the restaurant does not have an alcohol beverage license, consumption of alcohol beverages is prohibited. The restaurant owner can be criminally charged for allowing illegal consumption on the premises.

F. Giveaways

Giving away alcohol beverages or using any other device to evade the law relating to its sale is illegal. Examples of these illegal transactions at unlicensed premises include:

- A "free" drink with a meal
- A cover charge where mix is furnished at a price with "no charge" for liquor
- A "free" bottle of liquor tied to the sale of some other item

Violators may be fined not more than \$10,000 or imprisoned for not more than nine months, or both.

G. Minimum Markup

Alcohol beverages may not be sold at less than cost. Cost includes a presumptive 3% markup by wholesalers and 6% by retailers.

6. UNDERAGE PERSONS AND MINORS

A. Entering Licensed Premises

No retail licensee may allow an underage person to enter any part of the licensed premises for any purpose unless an exception applies.

Retailers should demand proof of age of anyone entering the premises who appears to be under the legal drinking age. Customers may prove age with one of the following, if valid:

- Driver's license
- State ID card
- Military ID card
- U.S. passport
- ID card issued by a federally recognized American Indian tribe or band in Wisconsin
- Any other form of identification or proof of age acceptable to the licensee

DOR recommends anyone who has shown proof of legal drinking age to sign an ID register book if the person's age is in question. Record the date of purchase, the identification used, the address, and the signature of the purchaser in the book. The book should be kept on the premises and available for inspection by any peace officer. (sec. 125.07(7), Wis. Stats.)

Exceptions: An underage person may enter a licensed premises if the underage person is:

- Accompanied by their parent, guardian, or spouse of legal drinking age.
- Entering a Class "A" or "Class A" licensed premises to buy items other than alcohol beverages. The underage person may not stay on the premises after the purchase.
- An employee, resident, lodger, or boarder on the premises.
- Entering to do business other than amusement or the purchase or consumption of food and beverages.
- Entering to buy food in a restaurant whose "principal business" is serving food.
- Entering and remaining in a dance hall or banquet or hospitality room attached to a Class B licensed premises to attend a banquet, reception, dance, or similar event.
- Entering the following premises:
 - axe throwing facilities
 - billiards center having 12 or more billiards tables (not coin-operated) eight feet or longer
 - bowling center
 - car operated by a railroad
 - center for visual or performing arts
 - county or municipally owned public facility as defined in sec. 125.51(5)(b), Wis. Stats.
 - curling club
 - drug store
 - golf course or clubhouse
 - grocery store
 - hotel
 - indoor golf simulator facility
 - movie theater
 - music festival venues with projected attendance of at least 2,500 persons
 - painting studio
 - privately owned fish farm that provides recreational fishing opportunities to the public for a fee and is registered under sec. 95.60(3m) (alcohol sales less than 30%)
 - private tennis or soccer club
 - racetrack licensed under ch. 562, Wis. Stats.
 - regularly established athletic field
 - ski chalet
 - service station
 - stadiums

- indoor golf and baseball facility on premises holding a Class "B" license
- State Fair Park and concessions in state park or forest, or park owned by an agricultural society
- indoor (at least 9 by 18 meters) or outdoor volleyball court
- vessel
- Entering a Class "B" beer or "Class B" liquor licensed premises:
 - to do business at an auction or flea market. In this case, the underage person may not enter any room where alcohol beverages are sold, furnished, or possessed
 - room where no alcohol beverages are sold, furnished, served, or consumed by anyone when the underage person is present

This applies only if the municipality adopts an ordinance allowing it. The local law enforcement agency must authorize, in writing, the presence of underage persons on the date of the authorization. A separate authorization is necessary for each date on which underage persons will be on the premises. (sec. 125.07(3)(a)(8), Wis. Stats.)

 - on a date specified by the license when no alcohol beverages are consumed, sold, or given away

The licensee, the agent named on the license (if a corporation), or a person with an operator's license or permit must be on the premises unless all alcohol beverages are in locked storage. The licensee must notify the local law enforcement agency, in advance, when underage persons are on the premises. (sec. 125.07(3)(a)(10), Wis. Stats.)
- At least 18 years old and working under a contract with a licensee, permittee, or corporate agent to provide entertainment for customers on the premises.
- Acting as a designated driver on the premises of a temporary Class "B" (picnic) beer or "Class B" (wine only) licensee authorized to permit underage persons on the premises by the official or body of the municipality that issued the license.

The licensee must identify the underage person using a wristband or similar item while on the premises.

B. Verifying Identification and Age

(1) Reviewing ID Cards and Driver's Licenses

- Ask pertinent questions about the ID presented. For example, if an ID card is presented as proof of age, ask how the driving was on the way to the establishment. If the person was driving, ask to see their driver's license.
- Check the card's expiration date. Only valid proof of age should be accepted.
- Look for "Under 18" or "Under 21" feature on the card.
- Look for "duplicate" stamp on the card. If a duplicate, ask what happened to the original.
- If the card is a Real ID-compliant card, look for a star in the top right corner.
- Ask for additional documentation verifying his or her identity (e.g., credit, debit, or insurance card with their name). People with false IDs rarely carry backup documentation, but most people have several forms.
- Look for laser engraved personal information, signature, and other features unique to [Wisconsin ID cards](#).

- Ask questions about information on the card, such as address, birth date, middle initial, or spelling of last name. If the person doesn't answer to your satisfaction, you may refuse service and ask that person to leave.
- Compare presented driver's license to yours. See (2) below for characteristics of a false ID card or driver's license.
- Use an ID Checking Guide, especially in areas with a heavy out-of-state population (colleges, tourist communities). Several commercial companies publish guides that picture all states' driver's licenses.

(2) False ID Card and Driver's License Characteristics

- Glue lines.
- Bumpy surfaces by the picture or birth date. Any surface area inconsistent with the rest of the ID usually indicates tampering.
- Overlay of reprinted numbers (and a shadowy or cloudy image). The ID card may have been opened to alter numbers.
- Missing spots on the state logo. A person who alters an ID may not pay attention to one of the most obvious clues on the card.
- Letters and numbers font type, color, and size; line spacing, or word and image placement may differ from valid ID cards and driver's licenses. How many digits for expiration and birth date? Are numbers consistent?
- Lack of security features (ultraviolet or micro printing). Use a blacklight and magnifying glass to check for security features.
- Reverse side is unfinished. Often a person altering an ID will spend significant time on reproducing an authentic-looking photo board but merely photocopy the reverse side. These are often blurred, a sure sign of photocopying.
- Weight or size is different. Bend the card, feel it. How does it feel compared to an authentic card? Does it measure the same?
- Colors vary from an authentic ID or license.
- Corners of the card are uneven and jagged rather than well-rounded and smooth. This is one of the best methods for detecting counterfeit cards.
- Shadows or glare on the picture or eye redness. Most driver licensing station cameras are set to avoid these problems.
- Laminate differs from authentic card or license. Is it clear or cloudy?

(3) Retaining Proof of Age

No person who holds a license or permit, and no employee of such a person, is civilly liable for retaining a document presented as proof of age. The document may be retained for a reasonable length of time in a good faith effort to (a) determine whether the person who presented the document is underage or (2) notify law enforcement of a suspected violation for carrying a false ID. (sec. 125.039, Wis. Stats.)

C. Possession by Underage Persons

An underage person may not possess alcohol beverages anywhere unless accompanied by a parent, guardian, or spouse of legal drinking age. This does not apply to underage persons employed by the following types of licensees or permittees, in the course of their employment:

- Brewers and brewpubs
- Beer wholesalers
- Liquor wholesalers
- Facilities producing alcohol fuel
- Retail licensees or permittees, under the provisions of secs. 125.32(2) and 125.68(2), Wis. Stats. (laws covering operator's licenses), or for delivery of unopened containers to the home or vehicle of a customer
- Campuses, if the underage person is at least 18 years of age and is under the immediate supervision of a person of legal drinking age

(sec. 125.07(4)(b) and (bm), Wis. Stats.)

D. Sales and Service to Underage Persons

An underage person accompanied by their parent, guardian, or spouse of legal drinking age may be sold or served alcohol beverages in any licensed premises, if allowed by the establishment. (sec. 125.07(1), Wis. Stats.)

E. Employing Minors

- Minors under 14 years old may not be employed where alcohol beverages are sold.
Exception: Minors 12 years or older may be employed at a business owned by their parent, even though beverages are sold.
- Minors 14 years or older (including minors that are 12 or 13 years old under the exception above) may be employed where alcohol beverages are stored, sold, or served if they are not serving, selling, dispensing, or giving away alcohol beverages, or acting as bouncers, crowd controllers, or identification checkers. This applies to all places licensed to sell alcohol beverages, including stores, service stations, bars, and restaurants.
- Minors may not be employed or appear as musicians, singers, performers, or dancers at roadhouses, dance halls, night clubs, taverns, or similar places, except:
 - Minors 16 or 17 years old may be employed or appear as musicians in a hall on Friday, Saturday, or any other day not followed by a school day, or before midnight on Sunday, if the hall was rented to celebrate a special event such as a wedding, holiday, birthday, or anniversary.
 - Minors may be employed or appear at dances held solely for minors that are conducted by private clubs or civic organizations where admission is limited to the club membership or by club invitation and the general public is excluded.

(sec. 103.78, Wis. Stats., and sec. DWD 270, Wis. Adm. Code)

F. Other

- No one may falsely represent that they are of legal drinking age to ask for or obtain alcohol beverages in any licensed premises. (sec. 125.07(4), Wis. Stats.)
- No one may possess or consume alcohol beverages in a public, parochial, or private school, through 12th grade, or in a vehicle owned by, rented, or consigned to a school or while participating in a school activity, without the express, written permission of the school administrator (sec. 125.09(2), Wis. Stats.). Permission may not be given to underage persons.

- A licensed alcohol beverage retailer may bring a civil action against a person who violates the state's underage drinking law, if the following conditions are met:
 - The conduct must occur on the retailer's premises
 - The retailer must mail notice of the intent to bring action to the underage person or the underage person's parent, as applicable, at least 15 days prior to filing the action
 - The retailer must not have been convicted of, received a citation for, or been charged with a violation of the underage drinking law
 - The retailer must have reported the suspected conduct to law enforcement at or near the time when the conduct was first discovered

This provision does not apply if the underage person was employed by or assisting a law enforcement agency in carrying out enforcement to determine compliance with or investigating potential violations of the prohibition on underage persons in licensed premises. A retailer prevailing in the civil action shall be awarded \$1,000 in damages and the costs of bringing the civil action. (sec. 125.07(4)(f), Wis. Stats.)

G. Penalties

- **Entry** – Alcohol beverage licensees allowing unaccompanied underage persons to unlawfully enter the premises are subject to a forfeiture of not more than \$500. (sec. 125.07(3), Wis. Stats.)
- **Age Misrepresentation** – An unaccompanied underage person unlawfully entering a licensed premises or misrepresenting their age to obtain alcohol beverages is subject to a \$250 to \$500 forfeiture, suspension of motor vehicle operating privileges under sec. 343.30(6)(b)1, Wis. Stats., participation in a supervised work program, or a combination of these penalties.
- **Sale** – A person selling or furnishing alcohol beverages to an unaccompanied underage person is:
 - Required to forfeit not more than \$500 if the person has not committed a previous violation within 30 months of the violation
 - Fined not more than \$500 or imprisoned for not more than 30 days or both if the person has committed a previous violation within 30 months of the violation
 - Fined not more than \$1,000 or imprisoned for not more than 90 days or both if the person has committed 2 previous violations within 30 months of the violation
 - Fined not more than \$10,000 or imprisoned for not more than 9 months or both if the person has committed 3 or more previous violations within 30 months of the violation (sec. 125.07(1), Wis. Stats.)

If a violation occurs on a licensed premises and is detected by means of an undercover underage person employed by or assisting a law enforcement agency, only the individual responsible for providing the alcohol beverages to the underage person may be issued a citation for, or charged with, the violation.

- **School Possession** – Anyone unlawfully possessing or consuming alcohol beverages on a school premises, in a school vehicle, or while participating in a school activity is subject to a forfeiture of not more than \$200 (sec. 125.09(2)(d), Wis. Stats.)

Exception: A disposition in the proceedings against an underage person is provided by secs. 125.07(4)(c) and (d) and 938.344, Wis. Stats.

- **License Holder Violations** – The alcohol beverage license of any person committing a violation of sec. 125.07(1), Wis. Stats., must be suspended for:
 - Not more than 3 days if a second violation is committed within 12 months of a previous violation.
 - Not less than 3 days nor more than 10 days if a third violation is committed within 12 months of two previous violations.

- Not less than 15 days nor more than 30 days if a fourth violation is committed within 12 months after committing three other violations.
- **False Identification Provided to Underage Person** – Anyone other than a person authorized by secs. 125.085 or 343.50, Wis. Stats., who makes, alters, or duplicates an official identification ("ID") card, provides an official ID card to an underage person, or knowingly provides other documentation to an underage person claiming that the underage person is of legal drinking age may be fined not less than \$300 nor more than \$1,250 or imprisoned not less than ten days nor more than thirty days, or both.
If violated for money or other consideration, the person is guilty of a Class I felony.
- **False Identification by Underage Persons** – Any underage person who does any of the following may be penalized. For a first violation, a \$300 to \$1,250 forfeiture, suspension of the person's driving privileges, participation in a supervised work program, or any combination of these penalties.
 - Intentionally carries an official ID card not legally issued to him or her, an official ID card obtained under false pretenses, or an official ID card which has been altered or duplicated to give false information.
 - Makes, alters, or duplicates an official ID card.
 - Gives false information in applying for an official ID card.
 - Intentionally carries an ID card or other documentation showing that he or she is of legal drinking age, knowing that the documentation is false.
 - Provides to another underage person an official ID card or other documentation claiming that the other underage person is of legal drinking age, knowing that the documentation is false.

7. RECORDKEEPING

A. Invoices

Every licensed retailer must keep paper or electronic copies of all purchase invoices for alcohol beverages on the licensed premises for two years from the date of the invoice. Invoices should be kept in chronological order and be available for inspection during normal business hours. (sec. 139.11(1), Wis. Stats.)

B. Identification Register

DOR recommends that every licensee keep an identification (ID) register. Record the identity of a person who alleges they are:

- Legal drinking age.
- Underage person's parent, guardian, or spouse and of legal drinking age.

Include the date of purchase, type of identification used, address, and signature of the person. Verify the signatures in the book and on the person's ID match.

(sec. 125.07(7), Wis. Stats.)

A "Proof of Age Register" or "Identification Register Book" may be purchased from:

- Tavern League of Wisconsin, 2817 Fish Hatchery Road, Fitchburg, WI, 53713-5005, phone: (608) 270-8591, website: tlw.org.
- Wisconsin Grocers Association, 10 West Mifflin, Ste. 205, Madison, WI, 53703, phone: (608) 244-7150, website: wisconsinagrocers.com.

8. OTHER ALCOHOL BEVERAGE INFORMATION

A. Safe-Ride Program

The Wisconsin Department of Transportation may award grants to counties, municipalities, and non-profit corporations to cover the cost of transporting intoxicated persons from a licensed premises to their residence.

The Tavern League of Wisconsin's [SafeRide program](#) provides transportation from the licensed premises to a person's home at no cost to the patron. To use this resource, ask the bartender if their establishment participates in a safe-ride program. For questions and more details, call the Tavern League of Wisconsin office in Milwaukee at (608) 270-8591.

B. Payment for Alcohol Beverages

A licensee may only buy liquor or beer for cash or on credit terms for a period not to exceed:

- Beer - 15 days
- Liquor - 30 days

A licensee in debt to a wholesaler beyond the above time periods may not purchase alcohol beverages from the wholesaler. A person may not be issued a license if they exceed these limits.

C. Nonalcohol Beverages

Beverages that contain less than 0.5% alcohol by volume are not alcohol beverages regulated by ch. 125, Wis. Stats. Therefore, nonalcohol (NA) "beer," and mocktails may be sold in the same manner as water and sodas (e.g., regardless of age).

These beverages should not be confused with those labeled "low alcohol" (LA), which generally contain 3.2% alcohol, and are regulated by ch. 125, Wis. Stats.

D. Temporary Class "B" and "Class B" Licenses

Temporary Class "B" beer and "Class B" wine only licenses (picnic licenses) are short-term authorizations that allow the following organizations to make retail sales of alcohol beverages at a particular picnic or similar gathering, at a meeting of the post, or during a fair:

- bona fide clubs and chambers of commerce
- county or local fair associations or agricultural societies
- churches, lodges, or societies that have been in existence for at least 6 months before the date of application
- posts of veterans' organizations

Temporary licenses may also be issued to authorize a "wine walk" or "beer walk." This is a single day event at which customers are served a glass of beer or wine at multiple locations (e.g., jewelry stores, art galleries, clothing boutiques, salons, furniture stores, etc.) during shopping visits.

(1) Requirements

Requirements that apply to other alcohol beverage licensees also apply to Temporary "Class B" wine and Temporary Class "B" beer licensees, including:

- Licensed operators (person's holding an operator's license, also known as a "bartender's license") serving the wine or beer and/or supervising serving wine or beer.
- Temporary operator's licenses may be issued to persons employed by or donating services to the qualified organization for the event. A person may hold two temporary operator's licenses per year.
- Licensees must purchase all wine and beer from liquor or beer wholesalers and breweries/brewpubs authorized to self-distribute to retail licensees.

[Form AB-220](#), *Temporary Alcohol Beverage License*, is submitted by the qualifying organization to the municipality to apply for a Temporary Class "B" beer or Temporary "Class B" wine license. Applicants for a wine walk or beer walk should attach to the application a list of participating locations and premises descriptions **or** submit a separate application for each location participating in the event.

(2) Wine Walk

A municipality may issue to the same qualified organization up to 20 Temporary "Class B" wine licenses for the same date and time. The qualified organization is the licensee and sponsor of the single-day, multiple-location event. The following requirements apply:

- Admission fees must be charged for participation in the event and no additional fees may be charged for service of alcohol beverages at the event
- Municipalities may authorize the licensee to permit unaccompanied underage persons on the licensed premises if the underage person is a designated driver and is identified by the licensee (e.g., wristband)
- No person may serve wine after 9:00 p.m. on the licensed premises
- Qualified organizations may receive Temporary "Class B" (wine) licenses for up to two events during a 12-month period
- Municipalities are limited to 2 wine walks within any 12-month period.

(3) Beer Walk

A municipality may issue to the same qualified organization an unlimited number of Temporary Class "B" beer licenses for the same date and time. The qualified organization is the licensee and sponsor of the single-day, multiple-location event. The following requirements apply:

- Admission fees must be charged for participation in the event and no additional fees may be charged for service of alcohol beverages at the event
- Municipalities may authorize the licensee to permit underage persons on the licensed premises
- Sales for off-premises consumption must end by midnight, or earlier if required by municipal ordinance
- Municipalities may charge up to \$10 for each Temporary Class "B" beer or Temporary "Class B" wine license issued for the single-day, multiple-location event.

E. Inspection of Licensed Premises

Licensed premises may be inspected by law enforcement officers during normal business hours. All rooms connected to the barroom, sales room, or storage area may be inspected as part of the licensed premises. Refusing to allow an inspection is grounds for revocation or suspension of the license. (sec. 125.025(3), Wis. Stats.)

Alcohol beverages and personal property identified in violation of the statutes may be seized.

9. VIDEO GAMBLING

The operation of video gambling machines is a violation of Wisconsin law.

A gambling machine is a contrivance which, for a consideration, affords the player an opportunity to obtain something of value, the award of which is determined by chance, even though accompanied by some skill and whether the prize is automatically paid by the machine. (sec. 945.01(3), Wis. Stats.)

A "gambling machine" does not include any of the following:

- A device used in conducting a bingo occasion or raffle event under ch. 563, Wis. Stats., used in conducting a lottery under ch. 565 or used in conducting a race under ch. 562.
- Any amusement device if it rewards the player exclusively with one or more non-redeemable free replays for achieving certain scores and does not change the ratio or record the number of the free plays so awarded.
- An amusement device involving skill, if it rewards the player exclusively with merchandise contained within the amusement device proper and limited to prizes, toys and novelties, each having a wholesale value which is not more than seven times the cost charged to play the amusement device once or \$5, whichever is less.

"Skill" means, within an opportunity provided for all players fairly to obtain prizes or rewards of merchandise, a player's precision, dexterity or ability to use his or her knowledge which enables him or her to obtain more frequent rewards or prizes than does another less precise, dexterous or knowledgeable player.

A. Enforcement

- **DOR** – Only a DOR special agent certified as a law enforcement officer may investigate or enforce video gambling violations on premises of persons holding "Class B" liquor and/or Class "B" beer licenses with **five or fewer** video gambling machines.
- **Municipalities** – Cities, towns, and villages have the authority to prohibit by ordinance all forms of gambling and to seize anything devised solely for gambling or used for gambling. Local law enforcement investigates and enforces these ordinance violations.

(sec. 175.38, Wis. Stats.)

B. Violations

- Having five or fewer video gambling machines on a Class B premises may result in the following:
 - Seizure of the machines
 - Seizure of money in the machines
 - Forfeiture of \$500 per machine per incident
- Having more than five video gambling machines on a Class B premises, or any number of video gambling machines on any other licensed or unlicensed premises, is a felony.

The licensee may be arrested by a DOR special agent or a law enforcement officer of the jurisdiction where the arrest is made.

(sec. 945.03(2m), Wis. Stats.)

C. Taxes

The sales price from admissions for access to illegal video gambling machines are subject to Wisconsin sales tax and the net income is subject to Wisconsin income or franchise tax. The sales, lease, or rental of the machines is subject to Wisconsin sales and use tax.

DOR conducts audits of machine operators and Class B establishments for income or franchise and sales and use tax compliance.

For more information about Wisconsin taxes on video gaming receipts, see [Wisconsin Tax Bulletin 209](#), page 5.

10. RESOURCES

A. Retail License Holders List

Wisconsin law (sec. 125.04(4) Wis. Stats.), requires municipal clerks to annually report by July 15 information about each retail alcohol beverage license issued by their municipality. Municipal licenses are reported electronically to DOR using [Form AT-827](#). DOR is required to publish the list of licensed retailers as reported by municipalities.

- [Wisconsin Retail Alcohol Beverage License Search](#)

B. Wholesale Permit Holders List

Alcohol beverage retailers must purchase alcohol beverages only from permitted Wisconsin wholesalers. Alcohol beverage retailers may also purchase from permitted self-distributing brewers or brewpubs.

The following lists of wholesalers holding permits issued by DOR can be found at revenue.wi.gov:

- [Wisconsin Alcohol Beverage Permit Listings](#)

C. Published Guidance

DOR has publications, fact sheets, newsletters, and answers to common questions that provide additional information about alcohol beverages, cigarette, tobacco, and vapor products. These resources can be found at:

- Alcohol Beverage: <https://www.revenue.wi.gov/Pages/AlcoholBeverage/home.aspx>

D. Subscribe to DOR News

[Sign up](#) to receive news via email updates from DOR. Click "Alcohol Beverage News."

If you are unable to find an answer to your questions about the Wisconsin alcohol beverage laws, visit the DOR's website, email, write, or call:

Visit our website . . . revenue.wi.gov

Email. . . DORAlcohol@wisconsin.gov

Write . . . Division of Alcohol Beverages
P.O. Box 8934
Madison, WI 53708-8934

Telephone. . . (608) 266-2526