

§ 31.221

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distilled spirits for resale from any person other than:

(1) A wholesale dealer (including a State, a political subdivision thereof, the District of Columbia, and a distilled spirits plant) who is required to keep records under §§31.221 through 31.233 at the place where the distilled spirits are purchased;

(2) A retail liquor store operated by a State, a political subdivision thereof, or the District of Columbia; or

(3) A person not required to register as a wholesale liquor dealer, as provided in §§31.188 through 31.190, §31.192, and §31.193.

(c) *Special provisions for limited retail dealers.* A limited retail dealer may purchase distilled spirits for resale from a retail dealer in liquors.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1343; sec. 1905, Pub. L. 94–455, 90 Stat. 1819 (26 U.S.C. 5117))

[T.D. ATF–42, 42 FR 8370, Feb. 10, 1977. Redesignated and amended by T.D. TTB–25, 70 FR 19884, 19886, Apr. 15, 2005; T.D. TTB–36, 70 FR 62254, Oct. 31, 2005]

Subpart O—Prescribed Records and Reports, and Posting of Signs

WHOLESALE DEALERS' RECORDS AND REPORTS

§ 31.221 General requirements as to distilled spirits.

Except as provided in §§31.223 and 31.224, every wholesale dealer in liquors shall keep daily records of the physical receipt and disposition of distilled spirits, as prescribed in §§31.225 and 31.226. When required in writing by the appropriate TTB officer, dealers shall also prepare and file a monthly summary report totaling the daily receipts and disposition of distilled spirits as prescribed in §31.230.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1342, as amended, 1395, as amended (26 U.S.C. 5114, 5555))

[T.D. ATF–116, 47 FR 51571, Nov. 16, 1982. Redesignated and amended by T.D. TTB–25, 70 FR 19884, 19886, Apr. 15, 2005]

§ 31.222 Requirements as to wines and beer.

Each wholesale dealer in liquors who receives wines, or wines and beer, and each wholesale dealer in beer shall

keep at his place of business a complete record of all wines and beer received, showing (a) the quantities thereof, (b) from whom received, and (c) the receiving dates. This record, which must be kept for a period of not less than three years as prescribed in §31.237, shall consist of all purchase invoices or bills covering wines and beer received or, at the option of the dealer, a book record containing all of the required information. Wholesale dealers are not required to prepare or submit reports to the appropriate TTB officer of transactions relating to wines and beer.

(Approved by the Office of Management and Budget under control number 1512–0353)

(68A Stat. 731 (26 U.S.C. 6001); sec. 201, Pub. L. 85–859, 72 Stat. 1342, 1345, 1348, 1395 (26 U.S.C. 5114, 5124, 5146, 5555))

[T.D. ATF–50, 43 FR 20494, May 12, 1978, as amended by T.D. ATF–116, 47 FR 51571, Nov. 16, 1982; T.D. ATF–172, 49 FR 14942, Apr. 16, 1984. Redesignated and amended by T.D. TTB–25, 70 FR 19884, 19886, Apr. 15, 2005]

§ 31.223 Records to be kept by States, political subdivisions thereof, or the District of Columbia.

The provisions of this subpart relative to the maintenance of records and the submission of reports shall not apply to States, political subdivisions thereof, or the District of Columbia, or any liquor stores operated by such entities that maintain and make available for inspection by appropriate TTB officers records which will enable such officers to verify receipts of wines and beer and trace readily all distilled spirits received and disposed of by them: *Provided*, That such States, political subdivisions thereof, or the District of Columbia, and liquor stores operated by them, shall, on request of the appropriate TTB officer, furnish such transcripts, summaries, and copies of their records as he shall require.

(72 Stat. 1342, 1348, 1395; 26 U.S.C. 5114, 5146, 5555)

[Redesignated and amended by T.D. TTB–25, 70 FR 19884, 19886, Apr. 15, 2005; T.D. TTB–44, 71 FR 16948, Apr. 4, 2006]

§ 31.224 Records to be kept by proprietors of distilled spirits plants.

Wholesale liquor dealer operations conducted by proprietors of distilled