

VIRGINIA ACTS OF ASSEMBLY -- 2011 SESSION

CHAPTER 299

An Act to amend and reenact § 4.1-234 of the Code of Virginia, relating to alcoholic beverage control; tax on shipments of wine to out-of-state consumers; exceptions.

[S 1083]

Approved March 18, 2011

Be it enacted by the General Assembly of Virginia:

1. That § 4.1-234 of the Code of Virginia is amended and reenacted as follows:

§ 4.1-234. Tax on wine and other alcoholic beverages; exceptions.

A. In addition to the taxes imposed pursuant to Chapter 6 (§ 58.1-600 et seq.) of Title 58.1, a tax of ~~forty~~ 40 cents is levied on each liter of wine sold in the Commonwealth. Additionally, on vermouth and on farm winery wines sold to consumers by the Board the state tax shall be four percent of the price charged.

B. There is levied on other alcoholic beverages sold by the Board a tax of ~~twenty~~ 20 percent of the price charged. This subsection shall also apply to all alcoholic beverages purchased from the Board by any mixed beverage licensee.

C. The provisions of this section shall not apply to (i) beer, (ii) wine coolers, (iii) sales of wine by manufacturers to wholesale wine licensees for resale to retail licensees, (iv) sales, other than by or through government stores, of alcoholic beverages for manufacturing and industrial purposes, or either, (v) sales, other than by or through government stores, of alcohol for hospital and laboratory purposes, or either, (vi) alcoholic beverages shipped from the Commonwealth to points outside the Commonwealth, for resale outside the Commonwealth, (vii) *alcoholic beverages shipped from the Commonwealth to consumers outside the Commonwealth for personal consumption and not for resale*, and ~~(vii)~~ (viii) sales to any instrumentality of the federal government.