

IN THE SENATE

SENATE BILL NO. 1268

BY STATE AFFAIRS COMMITTEE

AN ACT

1 RELATING TO ALCOHOLIC BEVERAGES; AMENDING SECTION 23-509B, IDAHO CODE, TO
2 REVISE A PROVISION REGARDING A FORM OF APPLICATION AND TO ESTABLISH A
3 PERMIT FEE; AMENDING SECTION 23-904, IDAHO CODE, TO REVISE PROVISIONS
4 REGARDING LICENSE FEES; AMENDING SECTION 23-1004, IDAHO CODE, TO REVISE
5 A PROVISION REGARDING LICENSE FEES; AMENDING SECTION 23-1005A, IDAHO
6 CODE, TO REVISE PROVISIONS REGARDING LICENSE FEES AND TO MAKE TECHNICAL
7 CORRECTIONS; AMENDING SECTION 23-1007A, IDAHO CODE, TO REVISE A PROVI-
8 SION REGARDING PERMIT FEES AND TO MAKE TECHNICAL CORRECTIONS; AMENDING
9 SECTION 23-1014, IDAHO CODE, TO REVISE PROVISIONS REGARDING LICENSE
10 FEES; AMENDING SECTION 23-1309A, IDAHO CODE, TO REVISE A PROVISION
11 REGARDING REGISTRATION FEES, TO REVISE A PROVISION REGARDING PERMIT
12 FEES, AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 23-1315,
13 IDAHO CODE, TO REVISE PROVISIONS REGARDING LICENSE FEES; AMENDING SEC-
14 TION 23-1317, IDAHO CODE, TO REVISE PROVISIONS REGARDING LICENSE FEES
15 AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 23-1336, IDAHO
16 CODE, TO REVISE A PROVISION REGARDING PERMIT FEES AND TO MAKE TECHNICAL
17 CORRECTIONS; PROVIDING SEVERABILITY; AND DECLARING AN EMERGENCY AND
18 PROVIDING AN EFFECTIVE DATE.
19

20 Be It Enacted by the Legislature of the State of Idaho:

21 SECTION 1. That Section 23-509B, Idaho Code, be, and the same is hereby
22 amended to read as follows:

23 23-509B. DONATIONS FOR BENEVOLENT, CHARITABLE, OR PUBLIC PURPOSES --
24 PERMIT REQUIRED. (1) As used in this section:

25 (a) "Director" means the director of the Idaho state police.

26 (b) "Event" means an event held for benevolent, charitable, or public
27 purposes where all proceeds from the event, after deducting reasonable
28 expenses, must be donated for a benevolent, charitable, or public pur-
29 pose.

30 (c) "Licensee" is as defined in section 23-902, Idaho Code.

31 (d) "Liquor producer" means any liquor manufacturer, producer, or sup-
32 plier or a representative of a manufacturer, producer, or supplier.

33 (e) "Person" is as defined in section 23-902, Idaho Code, and who has
34 not been issued a license in this state for the sale of alcoholic bever-
35 ages.

36 (2) Notwithstanding the provisions of section 23-509, Idaho Code, any
37 liquor producer may donate packaged, unopened, and sealed liquor to a person
38 for an event as provided in this section. Any liquor donated under this sec-
39 tion must have been acquired from the state liquor division.

40 (3) To sell or dispense packaged, unopened, and sealed liquor, a per-
41 son must apply for a permit from the alcohol beverage control bureau. The
42 director may issue the permit. All proceeds from the sale, after deducting

1 reasonable expenses, must be donated for a benevolent, charitable, or public
2 purpose.

3 (4) The director shall prescribe the form of application, pursuant to
4 his duties in section 23-932, Idaho Code. Such form of application shall be
5 substantially similar to the form described in section 23-1336, Idaho Code,
6 and may include any other information the director deems necessary and any
7 information directly related to the event and the applicant that the direc-
8 tor may require. The director shall collect a fee of fifty dollars (\$50.00)
9 for each permit issued.

10 (5) A licensee may, on behalf of a person granted a permit under this
11 section, receive and store liquor to be used at the event and may dispense
12 such liquor to attendees of the event for which the permit was issued. The
13 licensee must act in accordance with any applicable provisions of this ti-
14 tle.

15 (6) The director may suspend, revoke, or refuse to renew a license for
16 any violation of or failure to comply with the provisions of chapter 9, ti-
17 tle 23, Idaho Code. Procedures for the suspension, revocation, or refusal to
18 grant or renew licenses shall be in accordance with the provisions of chapter
19 52, title 67, Idaho Code.

20 (7) If a permittee fails to comply with permit requirements, the direc-
21 tor may revoke existing permits or deny future permits under this section un-
22 til the permittee cures the failure.

23 SECTION 2. That Section 23-904, Idaho Code, be, and the same is hereby
24 amended to read as follows:

25 23-904. LICENSE FEES. Each licensee licensed under the provisions of
26 this act shall pay an annual license fee to the director as follows:

27 (1) For each license in a city of one thousand (1,000) population or
28 less, ~~three hundred dollars (\$300)~~ three hundred sixty dollars (\$360) per
29 annum. Beginning July 1, 2027, such fee shall be four hundred twenty dollars
30 (\$420) per annum, and beginning July 1, 2028, such fee shall be four hundred
31 eighty dollars (\$480) per annum.

32 (2) For each license in a city of ~~from~~ one thousand (1,000) to three
33 thousand (3,000) population, ~~five hundred dollars (\$500)~~ six hundred dol-
34 lars (\$600) per annum. Beginning July 1, 2027, such fee shall be seven hun-
35 dred dollars (\$700) per annum, and beginning July 1, 2028, such fee shall be
36 eight hundred dollars (\$800) per annum.

37 (3) For each license in a city having a population of more than three
38 thousand (3,000), ~~seven hundred fifty dollars (\$750)~~ nine hundred dollars
39 (\$900) per annum. Beginning July 1, 2027, such fee shall be one thousand
40 fifty dollars (\$1,050) per annum, and beginning July 1, 2028, such fee shall
41 be one thousand two hundred dollars (\$1,200) per annum.

42 (4) For each railroad train, for ~~sale~~ sales only in buffet, club or
43 dining cars, ~~fifty dollars (\$50.00)~~ sixty dollars (\$60.00) per annum of the
44 scheduled run of such train within the state of Idaho; ~~provided, that such.~~
45 Beginning July 1, 2027, such fee shall be seventy dollars (\$70.00) per annum,
46 and beginning July 1, 2028, such fee shall be eighty dollars (\$80.00) per an-
47 num. Such license shall be in full, and in lieu of all other licenses herein
48 provided for.

1 (5) For each common carrier boat line, for ~~sale~~ sales only in buffet,
 2 club or dining rooms, ~~two hundred fifty dollars (\$250)~~ three hundred dollars
 3 (\$300) per annum. Beginning July 1, 2027, such fee shall be three hundred
 4 fifty dollars (\$350) per annum, and beginning July 1, 2028, such fee shall be
 5 four hundred dollars (\$400) per annum. Such license shall be in full, and in
 6 lieu of all other licenses herein provided for.

7 (6) For each license issued to the owner, operator, or lessee of a golf
 8 course as described in section 23-903, Idaho Code, or to the lessee of any
 9 premises situate on such golf course, situate in any county having a popula-
 10 tion of:

11 (a) Less than twenty thousand (20,000), ~~two hundred dollars (\$200)~~ two
 12 hundred forty dollars (\$240) per annum. Beginning July 1, 2027, such
 13 fee shall be two hundred eighty dollars (\$280) per annum, and beginning
 14 July 1, 2028, such fee shall be three hundred twenty dollars (\$320) per
 15 annum;

16 (b) Twenty thousand (20,000) but less than forty thousand (40,000),
 17 ~~three hundred dollars (\$300)~~ three hundred sixty dollars (\$360) per
 18 annum. Beginning July 1, 2027, such fee shall be four hundred twenty
 19 dollars (\$420) per annum, and beginning July 1, 2028, such fee shall be
 20 four hundred eighty dollars (\$480) per annum; and

21 (c) Forty thousand (40,000) or more, ~~four hundred dollars (\$400)~~ four
 22 hundred eighty dollars (\$480) per annum. Beginning July 1, 2027, such
 23 fee shall be five hundred sixty dollars (\$560) per annum, and beginning
 24 July 1, 2028, such fee shall be six hundred forty dollars (\$640) per an-
 25 num.

26 (7) For each common carrier airline, for ~~sale~~ sales only in common car-
 27 rier aircraft, ~~two hundred fifty dollars (\$250)~~ three hundred dollars (\$300)
 28 per annum. Beginning July 1, 2027, such fee shall be three hundred fifty dol-
 29 lars (\$350) per annum, and beginning July 1, 2028, such fee shall be four hun-
 30 dred dollars (\$400) per annum. Such license shall be in full, and in lieu of
 31 all other licenses herein provided for.

32 (8) For each license issued to the owner, operator, or lessee of a
 33 restaurant operated on an airport, as described in section 23-903, Idaho
 34 Code, situate within the corporate limits of a city, the fee shall be the same
 35 as provided in paragraphs (1) through (3), inclusive, of this section.

36 (9) For each license issued to the owner, operator, or lessee of a
 37 restaurant operated on an airport, as described in section 23-903, Idaho
 38 Code, situate without the corporate limits of a city, the fee shall be the
 39 same as provided in paragraph (6) of this section. Licenses issued under and
 40 pursuant to the provisions of this act shall expire at 1:00 ~~o'clock~~ a.m. on
 41 the first day of January of the following year.

42 (10) For each license issued to an owner or operator of a year-round
 43 resort as described in section 23-957, Idaho Code, a ~~one (1) time~~ onetime
 44 fee of twenty-five thousand dollars (\$25,000), with a subsequent renewal
 45 fee of three thousand five hundred dollars (\$3,500) per annum. For each
 46 license issued to an owner or operator of a beverage, lodging or dining fa-
 47 facility within the premises of a year-round resort as described in section
 48 23-957, Idaho Code, a ~~one (1) time~~ onetime fee of twenty-five thousand dol-
 49 lars (\$25,000) with a subsequent renewal fee of three thousand five hundred
 50 dollars (\$3,500) per annum. For each license issued to a lessee of a bever-

1 age, lodging or dining facility within the premises of the year-round resort
 2 as described in section 23-957, Idaho Code, a ~~one (1) time~~ onetime fee of
 3 twenty-five thousand dollars (\$25,000) with a subsequent renewal fee of
 4 three thousand five hundred dollars (\$3,500) per annum.

5 Provided that any licensee who operates for only a portion of a year may
 6 have his license fee prorated from the date he commences operation to the end
 7 of the calendar year, but in no event for less than six (6) months.

8 In the event a licensee who was previously issued a license on a prorated
 9 basis under the provisions hereof desires to have such license renewed for
 10 the same period for the next succeeding year, he shall file his intention to
 11 so apply for such license with the director, accompanied by the fee required
 12 for the issuance of such license on or before December 31 of the year preced-
 13 ing.

14 The license fees herein provided for are exclusive of and in addition to
 15 other license fees chargeable in the state of Idaho.

16 The basis ~~upon~~ on which respective populations of municipalities shall
 17 be determined is the last preceding census or any subsequent special census
 18 conducted by the United States bureau of the census, unless a direct enumer-
 19 ation of the inhabitants thereof be made by the state of Idaho, in which case
 20 such later direct enumeration shall constitute such basis.

21 SECTION 3. That Section 23-1004, Idaho Code, be, and the same is hereby
 22 amended to read as follows:

23 23-1004. DEALERS' LICENSE FEE. Every dealer for whom no license fee is
 24 elsewhere provided in this act shall, except as provided in section 23-1003,
 25 Idaho Code, pay to the state of Idaho an annual license fee of ~~one hundred~~
 26 ~~dollars (\$100)~~ one hundred twenty dollars (\$120), and a like amount for each
 27 separate warehouse used for the purpose of, or in connection with, the im-
 28 porting of beer into this state. Beginning July 1, 2027, such fee shall be
 29 one hundred forty dollars (\$140), and beginning July 1, 2028, such fee shall
 30 be one hundred sixty dollars (\$160).

31 SECTION 4. That Section 23-1005A, Idaho Code, be, and the same is hereby
 32 amended to read as follows:

33 23-1005A. TRANSFER OF LICENSE -- FEE -- APPLICATION FOR APPROVAL. (a)
 34 No brewer, dealer or wholesaler of beer license issued pursuant to section
 35 23-1003, Idaho Code, or any beer retailer license issued pursuant to section
 36 23-1010, Idaho Code, may be transferred to another person, including an
 37 executor, administrator, or trustee in bankruptcy of the estate of the li-
 38 censee, unless the transferee shall first have obtained the approval of the
 39 director to such transfer ~~upon~~ on an application containing substantially
 40 the same information required of an applicant for a brewer's, dealer's,
 41 wholesaler's or retailer's beer license, as the case may be. If the trans-
 42 feree possesses all the qualifications and none of the disqualifications
 43 for such license, the director shall approve the transfer by issuing a li-
 44 cense to the transferee. The fee for each transfer of a brewer's, dealer's,
 45 wholesaler's or retailer's beer license shall be ~~twenty dollars (\$20.00)~~
 46 twenty-four dollars (\$24.00), which fee shall accompany the application for
 47 transfer. Beginning July 1, 2027, such fee shall be twenty-eight dollars

1 (\$28.00), and beginning July 1, 2028, such fee shall be thirty-two dollars
 2 (\$32.00).

3 (b) Application for a transfer of any beer license from one location to
 4 another shall be made to the director on forms prescribed and furnished by
 5 the director. The director shall approve such transfer upon submission of
 6 the application and receipt by the director of a transfer fee of ~~twenty dol-~~
 7 ~~lars (\$20.00).~~

8 (c) The director, in his discretion, may deny the transfer of a license
 9 during the ~~pendancy~~ pendency of any proceedings for suspension or revocation
 10 instituted pursuant to the provisions of this chapter.

11 SECTION 5. That Section 23-1007A, Idaho Code, be, and the same is hereby
 12 amended to read as follows:

13 23-1007A. BEER SOLD OR DONATED FOR BENEVOLENT, CHARITABLE OR PUBLIC
 14 PURPOSES -- PERMIT REQUIRED. (1) Notwithstanding the provisions of section
 15 23-1007, Idaho Code, ~~to the contrary,~~ nothing shall prevent any licensed
 16 dealer, wholesaler or retailer from selling or donating unbroken packages of
 17 beer or kegs of beer to a person ~~which~~ that has not been issued any license for
 18 the sale of alcoholic beverages in this state, for benevolent, charitable or
 19 public purposes if a permit has been issued to the person or nonprofit entity
 20 as provided in subsection (2) of this section.

21 (2) Upon application to the director of the Idaho state police, the di-
 22 rector may issue a permit authorizing the sale or dispensing of beer by a per-
 23 son if the director is satisfied that the proceeds, after deducting reason-
 24 able expenses incurred, will be donated for a benevolent, charitable or pub-
 25 lic purpose. The director shall prescribe the form of the application, which
 26 may require:

27 (a) Disclosure of names of sponsors;

28 (b) Quantities and types of beer products to be used at the event;

29 (c) ~~Names~~ The name of the dealer or wholesaler from whom the beer is to
 30 be received;

31 (d) The retailer, if any, designated by such person or nonprofit entity
 32 to receive, store or dispense beer on behalf of the permittee;

33 (e) Dates and hours during which the permit is to be effective, not to
 34 exceed three (3) consecutive days;

35 (f) That the applicant submit a report to the director subsequent to the
 36 benevolent, charitable or public purpose event showing the disposition
 37 of funds from the event; and

38 (g) Such other information directly related to the event and the appli-
 39 cant that the director may require.

40 The director shall collect a ~~twenty dollar (\$20.00) fee of twenty-four dol-~~
 41 lars (\$24.00) for each permit issued. Beginning July 1, 2027, such fee shall
 42 be twenty-eight dollars (\$28.00), and beginning July 1, 2028, such fee shall
 43 be thirty-two dollars (\$32.00).

44 (3) Should the director determine that an applicant, permittee or its
 45 representative is violating or has in the past violated any law pertaining
 46 to the dispensing or sale of beer by a licensed retailer relating to hours of
 47 sale, relating to restrictions concerning age provided in section 23-1013,
 48 Idaho Code, or has failed in the past to submit such information as may have
 49 been requested by the director, such permit may be summarily suspended by the

1 director prior to hearing, or may be denied or ~~cancelled~~ canceled pending a
2 hearing.

3 (4) A licensed retailer may, on behalf of the permittee, receive or
4 store beer to be used at the event and may dispense such beer to attendees of
5 the benevolent, charitable or public purpose event for which the permit was
6 issued.

7 SECTION 6. That Section 23-1014, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 23-1014. LICENSE FEES. Every person licensed under the provisions of
10 this chapter shall pay to the state of Idaho an annual license fee according
11 to the following schedule:

12	(1) (a) Brewer annually producing	Fee
13	(a) (i) Under 10,000 gallons	\$ 50.00 \$60
14	(b) (ii) 10,000 to 100,000 gallons	\$100.00 \$120
15	(c) (iii) 100,000 to 930,000 gallons	\$200.00 \$240
16	(d) (iv) 930,000 gallons or more	\$500.00 \$600
17	<u>(b) Brewer annually producing, beginning July 1, 2027</u>	Fee
18	<u>(i) Under 10,000 gallons</u>	<u>\$70</u>
19	<u>(ii) 10,000 to 100,000 gallons</u>	<u>\$140</u>
20	<u>(iii) 100,000 to 930,000 gallons</u>	<u>\$280</u>
21	<u>(iv) 930,000 gallons or more</u>	<u>\$700</u>
22	<u>(c) Brewer annually producing, beginning July 1, 2028</u>	Fee
23	<u>(i) Under 10,000 gallons</u>	<u>\$80</u>
24	<u>(ii) 10,000 to 100,000 gallons</u>	<u>\$160</u>
25	<u>(iii) 100,000 to 930,000 gallons</u>	<u>\$320</u>
26	<u>(iv) 930,000 gallons or more</u>	<u>\$800</u>

27 A like amount shall be paid for each separate brewery operated by the li-
28 censee.

29	(2) Wholesaler	
30	(a) For each separate warehouse used for the purpose of wholesaling or	
31	dispensing beer	\$300.00 \$360
32	<u>(b) For each separate warehouse used for the purpose of wholesaling or</u>	
33	<u>dispensing beer, beginning July 1, 2027</u>	<u>\$420</u>
34	<u>(c) For each separate warehouse used for the purpose of wholesaling or</u>	
35	<u>dispensing beer, beginning July 1, 2028</u>	<u>\$480</u>
36	(3) (a) Dealer	\$100.00 \$120
37	(b) Dealer, beginning July 1, 2027	\$140
38	(c) Dealer, beginning July 1, 2028	\$160
39	(4) (a) Retailer	
40	(a) (i) For each store from which beer is retailed	\$ 50.00 \$60
41	(b) (ii) For each store from which a licensed retailer sells keg	
42	beer for consumption off premises	\$ 20.00 \$24
43	<u>(b) Retailer, beginning July 1, 2027</u>	
44	<u>(i) For each store from which beer is retailed</u>	<u>\$70</u>
45	<u>(ii) For each store from which a licensed retailer sells keg beer</u>	
46	<u>for consumption off premises</u>	<u>\$28</u>
47	<u>(c) Retailer, beginning July 1, 2028</u>	
48	<u>(i) For each store from which beer is retailed</u>	<u>\$80</u>

(ii) For each store from which a licensed retailer sells keg beer for consumption off premises\$32

Nothing in this chapter shall be so construed to prohibit municipalities or counties from licensing and regulating places of business where beer is sold to the consumer.

SECTION 7. That Section 23-1309A, Idaho Code, be, and the same is hereby amended to read as follows:

23-1309A. SHIPMENT AND RECEIPT OF WINE AUTHORIZED -- LABELING REQUIREMENT. (1) Notwithstanding any other provision of law, rule or regulation to the contrary, any holder of a winery license under section 23-1306, Idaho Code, or any person holding a license to manufacture wine in another state who obtains a wine direct shipper permit pursuant to this section may sell and ship up to twenty-four (24) ~~nine-liter~~ nine (9) liter cases of wine annually directly to a resident of Idaho, who is at least twenty-one (21) years of age, for the resident's personal use and not for resale.

(2) Before sending any shipment to a resident of Idaho, the wine direct shipper permit holder must:

- (a) File an application with the director;
- (b) Pay a fifty dollar (\$50.00) an annual registration fee of sixty dollars (\$60.00) if the winery is not currently licensed by the director. Beginning July 1, 2027, such fee shall be seventy dollars (\$70.00), and beginning July 1, 2028, such fee shall be eighty dollars (\$80.00);
- (c) Provide the director its Idaho winery license number or a true copy of its current alcoholic beverage license issued by another state;
- (d) Obtain from the director a wine direct shipper permit;
- (e) Register with the state tax commission for the payment of sales and use taxes and excise taxes on wine sold to residents of Idaho under the wine direct shipper permit.

(3) A wine direct shipper permit authorizes the permit holder to do all of the following:

- (a) Sell and ship not more than twenty-four (24) ~~nine-liter~~ nine (9) liter cases of wine annually to any person twenty-one (21) years of age or older for his or her personal use and not for resale; and
- (b) ~~Ship~~ If in compliance with subsections (9) and (10) of this section, ship wine directly to a resident in this state only in compliance with subsections (8) and (9) of this section;.

(4) A wine direct shipper permit holder shall:

- ~~(e)~~ (a) Report to the director, no later than January 31 of each year, the total amount of wine shipped during the preceding calendar year under the wine direct shipper permit;
- ~~(d)~~ (b) If the permit holder is located outside this state, pay to the state tax commission all sales and use taxes, and excise taxes on sales to residents of Idaho under the wine direct shipper permit. For excise tax purposes, all wine sold pursuant to a direct shipper permit shall be deemed to be wine sold in this state;
- ~~(e)~~ (c) Permit the director and the state tax commission to perform an audit of the wine direct shipper permit holder's records upon request; and

1 ~~(f)~~ (d) Be deemed to have consented to the jurisdiction of the alcohol
 2 beverage control division of the Idaho state police, or any other state
 3 agency and the Idaho courts concerning enforcement of this section and
 4 any related laws, rules or regulations.

5 ~~(4)~~ (5) A wine direct shipper permit holder located outside the state
 6 may annually renew its permit with the director by paying a ~~twenty-five~~
 7 ~~dollar (\$25.00)~~ renewal fee of thirty dollars (\$30.00) and providing the
 8 director a true copy of its current alcoholic beverage license issued in
 9 another state. Beginning July 1, 2027, such fee shall be thirty-five dol-
 10 lars (\$35.00), and beginning July 1, 2028, such fee shall be forty dollars
 11 (\$40.00). A wine direct shipper permit holder located in Idaho shall renew
 12 its wine direct shipper permit in conjunction with its license to manufac-
 13 ture wine. All registration fees and renewal fees shall be shared equally by
 14 the state police and the state tax commission.

15 ~~(5)~~ (6) The director may enforce the requirements of this section by ad-
 16 ministrative proceedings or suspend or revoke a wine direct shipper permit,
 17 and the director may accept payment of an offer in compromise in lieu of sus-
 18 pension, such payments to be determined by rule promulgated by the director.

19 ~~(6)~~ (7) Sales and shipments of wine directly to consumers in Idaho from
 20 wine manufacturers in Idaho or in another state who do not possess a current
 21 wine direct shipper permit are prohibited. Any person who knowingly makes
 22 such a shipment is guilty of a misdemeanor.

23 ~~(7)~~ (8) A licensee who holds a license for the retail sale of wine for
 24 consumption off the licensed premises may ship not more than two (2) cases of
 25 wine, containing not more than nine (9) liters per case, per shipment, for
 26 personal use and not for resale, directly to a resident of another state if
 27 the state to which the wine is sent allows residents of this state to receive
 28 wine sent from that state without payment of additional state tax, fees or
 29 charges. The sale shall be considered to have occurred in this state.

30 ~~(8)~~ (9) The shipping container of any wine shipped under this section
 31 must be clearly labeled to indicate that the container contains alcoholic
 32 beverages and cannot be delivered to a person who is not at least twenty-one
 33 (21) years of age.

34 ~~(9)~~ (10) For wine shipped under pursuant to this section to an Idaho res-
 35 ident, the delivery person shall:

36 (a) Have the person who receives the wine shipment sign for it; ~~and~~

37 (b) Not make deliveries to anyone who is under twenty-one (21) years of
 38 age or to anyone who is visibly intoxicated; and

39 (c) Keep the signature record for one (1) year.

40 ~~(10)~~ (11) Sales authorized under this section are sales made by a re-
 41 tailer who is not authorized to sell at wholesale or sales by a winery of wine
 42 produced or bottled by the winery.

43 ~~(11)~~ (12) The director and the state tax commission may promulgate rules
 44 to effectuate the purposes of this section and are authorized to exchange
 45 necessary information to implement the provisions of this section.

46 SECTION 8. That Section 23-1315, Idaho Code, be, and the same is hereby
 47 amended to read as follows:

48 23-1315. LICENSE FEES -- COUNTY RETAIL LICENSE FEES -- COUNTY LICENSE
 49 REQUIRED FOR RETAILERS. (a) Each importer shall pay to the state of Idaho an

1 annual license fee of ~~three hundred dollars (\$300)~~ three hundred sixty dol-
 2 lars (\$360). Beginning July 1, 2027, such fee shall be four hundred twenty
 3 dollars (\$420), and beginning July 1, 2028, such fee shall be four hundred
 4 eighty dollars (\$480).

5 (b) Each distributor shall pay to the state of Idaho an annual license
 6 fee of ~~three hundred dollars (\$300)~~ three hundred sixty dollars (\$360) for
 7 each separate warehouse used for the purpose of or in connection with the
 8 sale or distribution of wine within this state. Beginning July 1, 2027, such
 9 fee shall be four hundred twenty dollars (\$420), and beginning July 1, 2028,
 10 such fee shall be four hundred eighty dollars (\$480).

11 (c) Each winery shall pay to the state an annual license fee of ~~three~~
 12 ~~hundred dollars (\$300)~~ three hundred sixty dollars (\$360). Beginning July
 13 1, 2027, such fee shall be four hundred twenty dollars (\$420), and beginning
 14 July 1, 2028, such fee shall be four hundred eighty dollars (\$480).

15 (d) Each retailer and wine by the drink licensee shall pay to the state
 16 of Idaho an annual license fee of ~~one hundred dollars (\$100)~~ one hundred
 17 twenty dollars (\$120) for each premises for which a license is issued for the
 18 sale of wine. Beginning July 1, 2027, such fee shall be one hundred forty
 19 dollars (\$140), and beginning July 1, 2028, such fee shall be one hundred
 20 sixty dollars (\$160).

21 (e) In addition to the fee required by subsection (d) of this section,
 22 each retailer and wine by the drink licensee shall pay an annual license fee
 23 of not to exceed one hundred dollars (\$100) to the county in which the li-
 24 censed premises are located. If the licensed premises are located within
 25 the incorporated limits of a city, the licensee shall pay an annual license
 26 fee of not to exceed two hundred dollars (\$200) to such city. Each city and
 27 county within this state ~~are~~ is hereby authorized and empowered to determine
 28 the license fees to be paid by each retailer and wine by the drink licensee
 29 licensed pursuant to the terms and conditions of this act. No wine license
 30 issued by the director shall authorize the sale of wine at retail unless such
 31 person possesses a county and city license as may be required by the govern-
 32 ing board thereof.

33 (f) Each bonded wine warehouse shall pay to the state of Idaho an an-
 34 nual license fee of ~~three hundred dollars (\$300)~~ three hundred sixty dollars
 35 (\$360) for each separate warehouse used for the sole purpose of the storage
 36 and handling of wine within the state of Idaho. Beginning July 1, 2027, such
 37 fee shall be four hundred twenty dollars (\$420), and beginning July 1, 2028,
 38 such fee shall be four hundred eighty dollars (\$480).

39 SECTION 9. That Section 23-1317, Idaho Code, be, and the same is hereby
 40 amended to read as follows:

41 23-1317. TRANSFER OF LICENSES -- FEE -- APPLICATION FOR APPROVAL. (a)
 42 No winery license, wine distributor's license, wine by the drink license,
 43 bonded wine warehouse license, or retail wine license may be transferred to
 44 another person, including an executor, administrator, or trustee in bank-
 45 ruptcy of the estate of the licensee, unless the transferee shall first have
 46 obtained the approval of the director to such transfer ~~upon~~ on an application
 47 containing the substantially same information required of an applicant for a
 48 winery license, wine distributor's license, bonded wine warehouse license,
 49 or retail wine license, as the case may be. If the transferee possesses all

1 of the qualifications and none of the disqualifications for such license,
2 the director shall approve the transfer by issuing a license to the trans-
3 feree. The fee for each transfer of a winery license, wine distributor's li-
4 cense, wine by the drink license, bonded wine warehouse license, or a retail
5 wine license shall be ~~twenty dollars (\$20.00)~~ twenty-four dollars (\$24.00),
6 which fee shall accompany the application for transfer. Beginning July 1,
7 2027, such fee shall be twenty-eight dollars (\$28.00), and beginning July 1,
8 2028, such fee shall be thirty-two dollars (\$32.00).

9 (b) Application to transfer a winery license, wine distributor's li-
10 cense, wine by the drink license, bonded wine warehouse license, or retail
11 wine license from one location to another shall be made to the director on
12 forms prescribed and furnished by the director. The director shall approve
13 any such transfer upon submission of the application and receipt by the di-
14 rector of a the transfer fee of twenty dollars (\$20.00).

15 (c) The director, in his discretion, may deny the transfer of a license
16 during the pendency of any proceedings for suspension or revocation insti-
17 tuted pursuant to the provisions of this chapter.

18 SECTION 10. That Section 23-1336, Idaho Code, be, and the same is hereby
19 amended to read as follows:

20 23-1336. WINE SOLD OR DONATED TO PERSONS OR ASSOCIATIONS FOR BENEVO-
21 LENT, CHARITABLE OR PUBLIC PURPOSES. In the event that wine has been sold
22 or donated to a person or association ~~which that~~ desires to dispense or sell
23 such wine and to donate the proceeds from the sale or dispensing thereof for
24 benevolent, charitable or public purposes, the director may issue a permit
25 authorizing such sale or dispensing of wine by such person or association
26 if the director is satisfied that said proceeds, after deducting reasonable
27 expenses incurred in conjunction with the sale or dispensing thereof, will
28 be donated for such benevolent, charitable or public purpose. The director
29 shall prescribe the form of the application for such permit, which appli-
30 cation may require disclosure of names of sponsors; donors, quantities and
31 types of wine products donated; the retailer, if any, designated by such per-
32 son or association to receive, store or dispense donated wine; the dates and
33 hours during which the permit is to be effective, not to exceed three (3) con-
34 secutive days; and such other information as the director may require. The
35 director shall collect a ~~twenty dollar (\$20.00)~~ fee of twenty-four dollars
36 (\$24.00) for the event for which the permit is to be effective. Beginning
37 July 1, 2027, such fee shall be twenty-eight dollars (\$28.00), and begin-
38 ning July 1, 2028, such fee shall be thirty-two dollars (\$32.00). The di-
39 rector may require that the applicant submit a report to the director after
40 the benevolent, charitable or public purpose event showing the disposition
41 of funds from the event. Should the director determine that the applicant or
42 its representatives is violating, or has in the past violated, any law per-
43 taining to the dispensing or sale of wine by a licensed retailer relating to
44 hours of sale, or relating to dispensing wine to underaged persons, or has
45 failed in the past to submit such information as may have been requested by
46 the director, such permit may be summarily suspended by the director, prior
47 to hearing, or may be denied pending a hearing. A licensed retailer may, on
48 behalf of the permittee, receive or store wine to be used at the event, and

1 may dispense such wine to attendees of the benevolent, charitable or public
2 purpose event for which the permit has been issued.

3 SECTION 11. SEVERABILITY. The provisions of this act are hereby de-
4 clared to be severable and if any provision of this act or the application
5 of such provision to any person or circumstance is declared invalid for any
6 reason, such declaration shall not affect the validity of the remaining por-
7 tions of this act.

8 SECTION 12. An emergency existing therefor, which emergency is hereby
9 declared to exist, this act shall be in full force and effect on and after
10 July 1, 2026.