

Amendment No. 1 to HB1633

Todd
Signature of Sponsor

AMEND Senate Bill No. 1443*

House Bill No. 1633

by deleting all language after the enacting clause and by substituting instead the following:

SECTION 1. Tennessee Code Annotated, Title 57, Chapter 3, Part 2, is amended by adding the following new section thereto:

Section 57-3-209.

(a) Any individual qualifying as an alcoholic beverage collector as defined in this section, may apply to the commission for a license as an alcoholic beverage collector, authorizing that individual to purchase wine, distilled spirits and other alcoholic beverages from any entity authorized to sell such products and shall be authorized to sell, in a face to face transaction only, collectible alcoholic beverages, as defined in this section, to any person twenty-one (21) years of age or older. Such license may be issued notwithstanding the requirements of § 57-3-106.

(b) For purposes of this section, an "alcoholic beverage collector" shall be an individual who collects commemorative bottles containing alcoholic beverages, wine or distilled spirits, where such individual displays such collection in a location available to the public, either by appointment or on a regular schedule, and who sells collectible alcoholic beverages for the purpose of collection, without the intent that such collectible alcoholic beverage shall be consumed.

(c) For purposes of this section, a "collectible alcoholic beverage" shall be an alcoholic beverage, distilled spirit or wine in a unique or commemorative bottle, decanter or other container, not generally available at a licensee holding a permit issued pursuant to § 57-3-204.

(d) No license shall be issued under this section to any person who has an interest, direct or indirect, in any business holding a license issued under chapter 2 of this title or pursuant to §§ 57-3-202, 57-3-203, 57-3-204, 57-3-207, or 57-4-101.

(e) Any sale of any alcoholic beverage, wine or distilled spirit by an individual licensed under this section shall be presumed to not be a sale of a collectible alcoholic beverage if the price of such sale is not at least three hundred percent (300%) of the price of the same brand, vintage, quantity and type of alcoholic beverage, distilled spirit or wine as is available at any licensee holding a license pursuant to § 57-3-204. The alcoholic beverage collector shall have the burden of proving that any sale authorized under this section satisfies the requirements of this section.

(f)

(1) An alcoholic beverage collector shall be responsible for remitting all sales taxes due resulting from any sale by such collector under this section.

Where such collector cannot demonstrate that the collectible alcoholic beverage was purchased from a licensee holding a license pursuant to § 57-3-204, such collector shall also pay the taxes imposed pursuant to § 57-3-302.

(2) The taxes levied on sales made by an alcoholic beverage collector as authorized by this section shall become due and payable on the first day of each month following the month where such sales occur, and shall become delinquent if not paid on or before the twentieth day of each such following month. For the purpose of ascertaining the amount of tax payable, it is the duty of each alcoholic beverage collector to transmit to the commissioner of revenue a return on forms prescribed by the commissioner.

(g) Each applicant for an alcoholic beverage collector's license under this section shall pay to the commission a one-time, non-refundable fee in the amount of three hundred dollars (\$300) when the application is submitted for review. An alcoholic beverage collector's license under this section shall not be issued until the applicant

shall have paid to the commission the annual license fee of one thousand dollars (\$1,000).

SECTION 2. Tennessee Code Annotated, Section 57-3-201, is amended by deleting the word "and" at the end of subdivision (3); by deleting the period (.) at the end of subdivision (4), inserting in lieu thereof a semicolon (;) and the word "and" and thereafter adding the following:

(5) Alcoholic beverage collector's license.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.