



ADVISORY #2026-3

Subject: Retail-to-Retail Sales of Wine and Liquor - Chapter 613 of the Laws of 2025

This Advisory provides guidance on the implementation of Chapter 613 of the Laws of 2025, which authorizes limited retail-to-retail sales of wine and liquor from off-premises retail licensees to on-premises retail licensees. The law took effect on March 5, 2026. This Advisory describes how the State Liquor Authority (“Authority”) will administer and evaluate compliance with this statute.

STATUTORY BACKGROUND

Chapter 613 amended §§105 and 106 of the Alcoholic Beverage Control Law (“ABCL”) to permit:

- off-premises retail licensees under ABCL §§ 63 and 79 to sell wine or liquor to on-premises retail licensees, subject to a statutory limit of up to 6 bottles of wine or liquor, in the aggregate, per week;
- the statute requires both the seller and the purchaser to retain receipts containing specified information and to make such records available to the Authority upon request.

DEFINITION OF “BOTTLE”

A “bottle” is interpreted to include an original sealed package of wine or liquor as received from the manufacturer or wholesale. For example, a 12-pack of canned ready-to-drink cocktails counts as one bottle.

APPLICATION OF THE RETAIL-TO-RETAIL PRIVILEGE

Off-Premises Retail Licensees (ABCL §§ 63 and 79)

For purposes of compliance, off-premises retail licensees:

- must issue a receipt to the on-premises retailer pursuant to §105(2)(b) of the ABCL;
- must retain all receipts issued to on-premises retailers and make them available to the Authority upon request;
- may deliver wine or liquor to an on-premises retail licensee;
- are not required to determine whether an on-premises licensee has made purchases from other retailers.

On-Premises Retail Licensees

For purposes of compliance, on-premises retail licensees:

- must disclose to off-premises retailers that they are purchasing for on-premises retail;
- may purchase up to 6 bottles per calendar week for business use;
- shall not co-mingle business purchases with personal purchases and shall not co-mingle their purchases with the purchases of other licensees;
- must retain all receipts issued to them by off-premises retailers and make them available to the Authority upon request; and
- may use alcohol purchased under this provision only for service at their licensed establishment.

COMPLIANCE ADMINISTRATION OF THE WEEKLY QUANTITY LIMIT

For compliance and enforcement purposes, the Authority will administer the statutory limit of 6 bottles per week using a calendar-year compliance period.

SALES TAX

Licensees can contact the Department of Taxation and Finance regarding resale certificates, sales tax obligations, and required documentation.

This matter was heard and determined by the Members of the Authority at a Full Board meeting held on March 11, 2026 before Chair Lily Fan, Commissioner Edgar De Leon, and Commissioner Maya. The above written advisory was approved by Chair Fan on behalf of the Members of the Authority on March 11, 2026.

Dated: 03/11/26



Donald Roper
Secretary to the Authority