

Alcohol Tax Notice

Notice #22-02

Invoices of Sales to Wholesalers

Duplicate Invoices of Sales to Wholesalers No Longer Required

Effective March 18, 2022, Public Chapter 714 (2022) eliminates the requirement that every distiller, rectifier, vintner, and importer selling distilled spirits or wine to licensed wholesalers send the Department of Revenue ("Department") duplicate sales invoices.

Please note, however, that such distillers, rectifiers, vintners, importers, and wholesalers are required to retain these records because they are subject to examination by the Department.

For More Information

Visit <u>www.tn.gov/revenue</u>. Click on Revenue Help to search for answers or to submit an information request to one of our agents.

References

Tenn. Code Ann. § 57-6-201(c), 57-6-202(b); Public Chapter 714 (2022)

Disclaimer: The information provided here is current as of the date of publication but may change as a result of new statutes, regulations, or court decisions. While this notice is intended to be comprehensive, events and situations unanticipated by this notice may occur. In such cases you should contact the department or your tax professional for further guidance.