



DEPARTMENT OF LIQUOR CONTROL

VERMONT DEPARTMENT OF LIQUOR CONTROL
13 Green Mountain Drive
Montpelier, Vermont 05602

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APPLICATION FOR WINE / BEER/SPIRIT AUCTION BY NONPROFIT ORGANIZATION

Application must be submitted to the Department of Liquor Control prior to the auction.

Name of Nonprofit Organization _____

Address _____

Contact person _____

Telephone Number _____

Email address _____

Proof of Nonprofit Status 501C1 or 501C3 must be attached

Describe the event _____

Location _____

Date(s) and hours of operation _____ (No more than 4 days)

I certify that the information in this application is true and complete.

Signature of applicant _____ Date _____

APPROVED

DISAPPROVED

Authorized Agent Vermont Department of Liquor Control

Date

Title 7 V.S.A. § 4. NONPROFIT ORGANIZATIONS; WINE, Beer AND Spirits AUCTIONS; FUNDRAISING

(a) A nonprofit organization entitled to tax exempt status under Section 501(c)(1) or (3) of the Internal Revenue Code, as amended, may auction vinous, malt or spirituous beverages, to the public without a license from the department, provided that:

(1) Prior to the auction, the organization notifies the department by documentation of its nonprofit status.

(2) The organization receives approval from the department.

(3) The profits from the auction sale of the beverages are used solely for the expenses of the nonprofit organization to conduct the sale or for the nonprofit purposes of the organization.

(b) A person who donates vinous, malt or spirituous beverages to a nonprofit organization for an auction under this section is not required to be licensed under this chapter. A licensee under this title may donate to a nonprofit organization pursuant to this section, provided the licensee pays to the state all the taxes due as if the beverages had been sold in the course of the licensee's business. If an auction under this section is conducted on the premises of a licensee under this title, wine donated for auction may be given and accepted without including the wine on the licensee's invoice. (c) A purchaser of beverages auctioned by a nonprofit organization pursuant to this section shall not be responsible for payment of any sales tax.