

**ALABAMA NATIVE FARM WINERY ACT**  
**( REPEALED 2001 )**

§28-6-1.

"When used in this chapter, the following words and phrases shall have the following meanings, respectively, unless the context clearly indicates otherwise:

"(1) NATIVE FARM WINERY. A winery where the annual production does not exceed 100,000 gallons, and 75 percent or more of the berries, fruit, produce or honey used in the manufacture of such wine is grown and produced in Alabama by the native farm winery permit holder upon land owned or leased by the permit holder in the vicinity of his farm winery.

"(2) NATIVE FARM WINE. Any product having an alcohol content not to exceed 14.9 percent by volume and made in accordance with the revenue laws of the United States, which is produced on a native farm winery.

"(3) PERSON. One or more natural persons, or a corporation, partnership or association.

"(4) BOARD. The Alabama Alcoholic Beverage Control Board.

§28-6-2.

"It shall be lawful to produce native farm wine in the State of Alabama and to sell such native farm wine within or without the state. Every native farm winery in the State of Alabama shall apply for a license as provided for in Section 28-3A-6 .

§28-6-3.

"Every native farm winery is hereby authorized to make sales to the board , directly to consumers for off-premises consumption, to alcoholic beverage permit holders of the board, including but not limited to wholesale dealers and distributors, stores, hotels, restaurants, clubs, dining cars and to any producer, manufacturer, wholesaler, retailer or consumer located outside the State of Alabama.

§28-6-4.

"(a) Upon every manufacturer holding a license for the production of native farm wine, there is hereby levied and imposed for the privilege of engaging in the manufacture of native farm wine an annual privilege license tax in the amount of \$25.00 which shall be paid to the board.

"(b) There is hereby levied and assessed an excise tax upon each case of native farm wine sold by a manufacturer to any source to be collected from the manufacturer in an amount equal to \$.05 per gallon. However, native farm wine produced in Alabama for export and sale without this state shall not be subject to said excise tax, but such tax shall accrue or be collected on native farm wines dispensed, as free samples in quantities of not more

**ALABAMA NATIVE FARM WINERY ACT**  
**( REPEALED 2001 )**

than six ounces, in the tasting room or wine cellar of a native farm winery. The excise tax provided for in this section shall be in lieu of all other taxes imposed.

"(c) The privilege tax imposed by subsection (a) of this section shall be collected in the same manner as presently provided by law for the collection of other taxes on alcoholic beverages. The excise tax imposed by subsection (b) of this section shall be reported monthly by the producer to the board on all sales made in Alabama to the board, retailers, consumers or any alcoholic beverage permit holder of the board, along with a statement of gallonage produced during that month, and the producer shall remit the tax due and owing with each report. The producer shall also include in the report a statement of gallonage sold and exported for sale outside this state.

"(d) Provided that such fruit, produce or honey used in the manufacture of native Alabama wine is not available in Alabama due to an act of God, the holder of a farm winery permit may apply to the Alabama Alcoholic Beverage Control Board for permission to import such produce.

"(e) All taxes imposed, levied and collected under this section shall be deposited in the same manner as are other taxes collected by the board.

§28-6-5.

"The board may, in its discretion, direct that stamps purchased at cost from the board be affixed to the cartons, bottles or containers as a means of identification.

"The board shall promulgate rules and regulations as needed to protect the revenue of Alabama derived from the excise tax on native farm wine either licensees who sold small farm wine or to consumers who purchased small farm wine.