

## Stag's Leap Wine Cellars Detailed Shipping Restrictions Per State

State	ST	Tax Rate	Shipping Services	Aggregate Limit	Restrictions	Club Notes
Alabama	AL	Assessed at ABC Store	UPS only	12 cases per individual per year	Shipments must go to an ABC store; ABC form is required (ABC100). Third party fulfillment services are not permitted for shipments into the state therefore must ship from winery; Order processing must be coordinated through DTC Operations.	Club Okay (from winery)
Alaska	AK	No state sales tax; variable local tax (rules changing 1/1/2024)	UPS, FedEx	"A reasonable amount" (rules changing 1/1/2024)	No Ground Shipping. No shipments to Alaska Dry Areas (list on Teams)	Club Okay
Arizona	AZ	5.6% state tax + variable local tax (wine and freight)	UPS, FedEx	12 cases per individual per year (per product group)		Club Okay
Arkansas	AR	<i>Red State/Shipping Prohibited (due to distributor relationship)</i>				
California	CA	7.25% state tax + variable local tax (wine and freight)	UPS, FedEx	No limit	All shipments must have outside label with Prop 65 warning language (ABC104)	Club Okay
Colorado	CO	2.9% state tax + variable local tax (wine and freight)	UPS, FedEx	No limit		Club Okay
Connecticut	CT	6.35% state tax on wine only (no additional local tax)	UPS, FedEx	2 cases per individual every 2 months (per product group)	Products require label registrations (\$220 per label for a 3-year period)	Club Okay
Delaware	DE	Not applicable	UPS only	No limit	In-person purchase only; ship to themselves. Billing address must match shipping address. No gifts. No phone/mail orders. Must fill out shipping form as evidence of in-person purchase; process order thru POS; Order processing must go thru DTC Operations	No Club
District of Columbia	DC	10.25% tax on alcohol and 6% on freight	UPS, FedEx	1 case per individual per month		Club Okay
Florida	FL	6% state tax + variable local tax (wine and freight)	UPS, FedEx	No limit	Bottles larger then 3L may not be shipped into the state. DRY COUNTIES: Lafayette, Liberty, Washington.	Club Okay
Georgia	GA	4% state tax + variable local tax (wine and freight)	UPS, FedEx	12 cases per household address per calendar year	Products require label registrations (no fee or expiration)	Club Okay

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Hawaii	HI	4% state tax + variable local tax (wine and freight)	UPS, FedEx	6 cases <u>per household address</u> per year	No Ground Shipping. <b>HI requires DOB of recipient and sender -- get at time of purchase</b>	Club Okay
Idaho	ID	6% state tax (wine and freight)	UPS, FedEx	24 cases per individual per calendar year ( <b>per product group</b> )	Wine over 16% alcohol is prohibited	Club Okay
Illinois	IL	6.25% state tax + variable local tax (wine and freight)	UPS, FedEx	12 cases per individual per calendar year	Products require label registrations (no fee or expiration)	Club Okay
Indiana	IN	<i>Red State/Shipping Prohibited (due to distributor relationship)</i>				
Iowa	IA	6% state tax + variable local tax (wine only)	UPS, FedEx	No limit		Club Okay
Kansas	KS	8% Liquor Enforcement Tax (wine only)	UPS, FedEx	12 cases per individual or <u>per household address</u> per calendar year ( <b>per product group</b> )	<b>A special shipping label containing Northwest Wine Services name, address and KS license number is required (ABC105);</b> sticker is not needed when shipping from the winery	Club Okay
Kentucky	KY	6% state tax (wine and freight) + 10% alcohol wholesale tax (no additional local sales tax)	UPS, FedEx	10 cases per individual per year	<b>Third party fulfillment services are not permitted for shipments into the state therefore must ship from winery;</b> Order processing must be coordinated through DTC Operations.	Club Okay (from winery)
Louisiana	LA	<i>Red State/Shipping Prohibited (due to distributor relationship)</i>				
Maine	ME	5.5% state tax on wine and freight (no additional local sales tax)	UPS, FedEx	12 cases <u>per household address</u> per year ( <b>per product group</b> )	Bottles smaller than 750mL may not be shipped into the state	Club Okay
Maryland	MD	9% state tax on wine and 6% tax on freight	UPS, FedEx	18 cases <u>per household address</u> per year		Club Okay
Massachusetts	MA	6.25% state tax on merchandise and freight (not on wine)	UPS, FedEx	12 cases per individual per year ( <b>per product group</b> )	Massachusetts exempts alcohol that has had excise tax paid on it from the state sales tax	Club Okay

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Michigan	<b>MI</b>	6% state tax on wine and freight (no additional local sales tax)	<b>UPS, FedEx</b>	Total amount of wine shipped from a winery to all Michigan consumers cannot exceed 1500 cases per calendar year	<b>A special shipping label containing the purchaser's name and address is required if different than the recipient (ABC103);</b> Order processing must be coordinated through DTC Operations; Products require label registrations (no fee or expiration but can take 6-8 weeks to complete)	Club Okay
Minnesota	<b>MN</b>	9.375% state tax on wine and freight + variable local tax	<b>UPS, FedEx</b>	2 cases per individual per calendar year		Club Okay
<i>Mississippi</i>	<b>MS</b>	<i>Red State/Shipping Prohibited</i>				
Missouri	<b>MO</b>	4.225% state tax on wine + variable local tax (on wine and freight)	<b>UPS, FedEx</b>	2 cases per individual per month ( <b>per product group</b> )	If a replacement order for \$0 is shipped to MO, please notify Olena Kennedy in Tax	Club Okay
Montana	<b>MT</b>	No sales tax required	<b>UPS, FedEx</b>	18 cases per individual per year	Wine over 16% alcohol is prohibited; Products require label registrations (no fee or expiration)	Club Okay
Nebraska	<b>NE</b>	5.5% state tax + variable local tax (wine and freight)	<b>UPS, FedEx</b>	12 cases per individual per calendar year		Club Okay
Nevada	<b>NV</b>	Variable local tax on wine	<b>UPS, FedEx</b>	12 cases per individual per year	Wineries that ship more than 200 cases DTC in NV during the fiscal year (July 1 - June 30) must pay a \$500 fee, the fee is valid for the remainder of that fiscal year in which the 200th case of wine was shipped	Club Okay
New Hampshire	<b>NH</b>	8% state tax ( <i>state does not have a sales tax but requires an 8% tax on DTC shipments of alcohol</i> )	<b>UPS, FedEx</b>	12 cases per individual per calendar year	DRY AREAS: Only dry town is Ellsworth; If a replacement order for \$0 is shipped to NH, please notify Olena Kennedy in Tax	Club Okay
<i>New Jersey</i>	<b>NJ</b>	<i>Red State/Shipping Prohibited (may open after Premium Co transition is fully completed)</i>				
New Mexico	<b>NM</b>	5% state tax on wine + variable local tax (wine and freight)	<b>UPS, FedEx</b>	2 cases per individual per month		Club Okay
New York	<b>NY</b>	4% state tax on wine + variable local tax (wine and freight)	<b>UPS, FedEx</b>	36 cases per individual per year		Club Okay
North Carolina	<b>NC</b>	4.75% state tax + variable local tax (wine and freight)	<b>UPS, FedEx</b>	2 cases per individual per month		Club Okay

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North Dakota	<b>ND</b>	7% state tax on wine and 5% on freight + variable local tax (wine and freight)	<b>UPS, FedEx</b>	3 cases per individual per month ( <b>per product group</b> )		Club Okay
Oklahoma	<b>OK</b>	4.5% state tax + variable local tax (wine only)	<b>UPS, FedEx</b>	6 cases per individual per year	<b>Third party fulfillment services are not permitted for shipments into the state therefore must ship from winery;</b> Order processing must be coordinated through DTC Operations.	Club Okay (from winery)
<i>Ohio</i>	<i>OH</i>	<i>Red State/Shipping Prohibited (may open after Premium Co transition is fully completed and label registrations are obtained)</i>				
Oregon	<b>OR</b>	No sales tax required	<b>UPS, FedEx</b>	5 cases per individual per month		Club Okay
Pennsylvania	<b>PA</b>	6% state tax on wine + variable local tax (wine and freight)	<b>UPS, FedEx</b>	36 cases per individual per calendar year ( <b>per product group</b> )	If a replacement order for \$0 is shipped to PA, please notify Olena Kennedy in Tax	Club Okay
<b>Rhode Island</b>	<b>RI</b>	Not applicable	<b>UPS, FedEx</b>	No limit	<b>In-person purchase only; ship to themselves. Billing address must match shipping address. No gifts or phone/mail orders. Must fill out shipping form as evidence of in-person purchase and process order thru POS.</b> Order processing must be coordinated through DTC Operations.	<b>No Club</b>
South Carolina	<b>SC</b>	6% state tax on wine + variable local tax (wine and freight)	<b>UPS, FedEx</b>	2 cases per individual per month	Wine over 16% alcohol is prohibited	Club Okay
South Dakota	<b>SD</b>	6.5% state tax on wine and 4.5% on freight + variable local tax (wine and freight)	<b>UPS, FedEx</b>	12 cases per individual per calendar year	Products require label registrations (\$25 per initial label / \$17.50 for renewal, valid for 1 calendar year); If a replacement order for \$0 is shipped to SD, please notify Olena Kennedy in Tax	Club Okay
Tennessee	<b>TN</b>	7% state rate + variable local tax (wine and freight)	<b>UPS, FedEx</b>	1 case per individual per month and not more than 3 cases per individual per year ( <b>per product group</b> )		Club Okay

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Texas	<b>TX</b>	6.25% state tax on wine + variable local tax (wine and freight)	<b>UPS, FedEx</b>	45 bottles per individual per month and not more than 181 bottles per individual per year ( <b>per product group</b> )		Club Okay
<i>Utah</i>	<i>UT</i>	<i>Red State/DTC Shipping Prohibited</i>				
Vermont	<b>VT</b>	6% state tax + variable local tax	<b>UPS, FedEx</b>	12 cases per individual per year	Wine over 16% alcohol is prohibited.	Club Okay
Virginia	<b>VA</b>	4.3% state tax (wine and freight) + variable local tax (wine only)	<b>UPS, FedEx</b>	2 cases per individual per month ( <b>per product group</b> )	Products require label registrations (no fee or expiration); If a replacement order for \$0 is shipped to VA, please notify Olena Kennedy in Tax	Club Okay
Washington	<b>WA</b>	6.5% state tax + variable local tax (wine and freight)	<b>UPS, FedEx</b>	No limit		Club Okay
West Virginia	<b>WV</b>	11% state tax on DTC wine shipments and 6% on freight + variable local tax (wine and freight)	<b>UPS, FedEx</b>	2 cases per individual per month	<b>All shipments must include WV Alcohol Insert in package (ABC101);</b> Order processing must be coordinated through DTC Operations; DRY COUNTIES: Bethany, Calhoun, Capon Bridge, East Bank, Fort Gay, Grant, Jackson, Lincoln, Pocahontas, Roane, Upshur, Wayne, Wetzell, Worthington	Club Okay
Wisconsin	<b>WI</b>	5% state tax + variable local tax (wine and freight)	<b>UPS, FedEx</b>	12 cases per individual per year	<b>WI requires DOB of recipient and sender -- get at time of purchase -- must be entered in D365</b>	Club Okay
Wyoming	<b>WY</b>	16% total tax: 12% sales tax on alcohol from wineries with economic nexus + additional 4% sales tax	<b>UPS, FedEx</b>	12 cases in any 12-month period <u>per household address</u>	Aggregate calculated by fiscal year beginning July 1st.	Club Okay

Chart last updated 6/5/2023 (resources include Wine Institute and Sovos ShipCompliant)

**Indicates an In-Person State; Indicates ABC item required; Indicates DOB for Recipient required; Indicates shipping from winery only**