

59-15-105 Reports -- Credit -- Records.

- (1) Every brewer, wholesaler, or distributor manufacturing or importing beer for sale, use, or distribution in the state shall, before the last day of each month, file with the commission a return for the preceding calendar month showing the total number of barrels of beer or fractional parts of barrels manufactured or imported during the preceding monthly period. The total barrels of beer manufactured or imported with deductions made for the number of barrels exempt under this chapter shall be reported. The report shall also contain other information required by the commission, and the person shall, at the time of filing the report, pay to the commission the amount of tax due at the rate fixed in accordance with this chapter. Credit is allowed for spoilage, and for taxes already paid on beer, as provided under this chapter.
- (2) For purposes of this chapter, beer is considered manufactured when it is placed in containers for use, sale, or distribution, and beer is considered imported when it is first received in the state for use, sale, or distribution.
- (3) It is the duty of every person manufacturing or importing beer for sale in this state to keep and preserve adequate records for a period of three years showing the amount of beer sold. These records are open to inspection by the commission, or its authorized representative during reasonable business hours.

Renumbered and Amended by Chapter 2, 1987 General Session