

§ 31.35

27 CFR Ch. I (4-1-10 Edition)

dealer is covered by an applicable exemption under subpart D of this part.

(b) *Persons not deemed to be wholesale dealers in beer.* The following persons are not wholesale dealers in beer within the meaning of this part:

(1) A person who does not sell or offer for sale distilled spirits or wines and sells beer or offers beer for sale only as provided in §§31.61 through 31.63, §31.65(a), §31.66, or §31.67; or

(2) A person returning beer for credit, refund or exchange as provided in §31.56.

(26 U.S.C. 5121)

§ 31.35 Limited retail dealer; persons eligible.

Any person selling distilled spirits, beer, or wine, or any combination thereof, to members, guests, or patrons of bona fide fairs, reunions, picnics, carnivals, or similar outings, and any fraternal, civic, church, labor, charitable, benevolent, or ex-servicemen's organization selling distilled spirits, beer, or wine, or any combination thereof, on the occasion of any kind of entertainment, dance, picnic, bazaar, or festival held by it, is a "limited retail dealer" if the person or organization is not otherwise engaged in business as a dealer.

(26 U.S.C. 5122)

§ 31.36 Sales of 20 wine gallons (75.7 liters) or more.

Any person who sells or offers for sale distilled spirits, wines, or beer, in quantities of 20 wine gallons (75.7 liters) or more, to the same person at the same time, shall be presumed and held to be a wholesale dealer in liquors or a wholesale dealer in beer, as the case may be, unless the seller shows by satisfactory evidence that the sale, or offer for sale, was made to a person other than a dealer.

(26 U.S.C. 5121)

CERTAIN ORGANIZATIONS, AGENCIES, AND PERSONS

§ 31.41 Clubs or similar organizations.

(a) Subject to paragraph (b) of this section, a club or similar organization is a dealer for purposes of this part if the club or organization:

(1) Furnishes liquors to members under conditions constituting a sale (including the acceptance of orders therefor, furnishing the liquors ordered and collecting the price thereof); or

(2) Conducts a bar for the sale of liquors on the occasion of an outing, picnic, or other entertainment, unless the club is a "limited retail dealer" described in §31.35. The registration of the proprietor of the premises where the bar is located will not relieve the club or organization from its own obligation to register; or

(3) Purchases liquors for members without prior agreement concerning payment therefor and such organization subsequently recoups those costs.

(b) Compliance with the registration and other requirements of this part is not required if money is collected in advance from members for the purchase of liquors, or if money is advanced for the purchase of liquors pursuant to an agreement with the members for reimbursement.

(26 U.S.C. 5122)

§ 31.42 Restaurants serving liquors with meals.

Proprietors of restaurants and other persons who serve liquors with meals to paying customers, even if no separate or specific charge for the liquors is made, are dealers subject to the provisions of this part.

(26 U.S.C. 5122)

§ 31.43 States, political subdivisions of States, or the District of Columbia.

A State, a political subdivision of a State, or the District of Columbia, that engages in the business of selling, or offering for sale, distilled spirits, wines, or beer is not exempt from the requirements of this part. However, no such governmental entity shall be required to register more than once as a retail dealer in liquors regardless of the number of locations at which the entity carries on business as a retail dealer in liquors. Any such governmental entity that has properly registered as a wholesale dealer at its principal office, and that has properly registered once as a retail dealer in liquors or beer, is not required to register again at its retail stores by reason of