§ 31.34 Wholesale dealer in liquors.

(a) General. Except as otherwise provided in paragraph (b) of this section, every person who sells or offers for sale distilled spirits, wines, or beer to another dealer is a wholesale dealer in liquors for purposes of this part. Every wholesale dealer in liquors must comply with the registration and other requirements of this part, unless the dealer is covered by an applicable exemption under subpart D of this part.

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

(1) A wholesale dealer in beer as described in §31.34(a);
(2) A person who sells or offers for sale distilled spirits, wines, or beer only as provided in §§31.61 through 31.64, §31.65(a), or §31.66; or
(3) A person returning liquors for credit, refund, or exchange as provided in §31.67.

(26 U.S.C. 5121)
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in beer for purposes of this part. Every wholesale dealer in beer must comply with the registration and other requirements of this part, unless the 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)