

December 24, 2018

Alan Dodd  
Foxburg Wine Cellars  
65 Main Street  
P.O. Box 349  
Foxburg, PA 16036  
**VIA E-MAIL**

**RE: Cash Register Receipt Requirements For Limited Wineries**

Dear Mr. Dodd:

ISSUE: This is in response to your e-mail of November 26, 2018, wherein you inquire as to what information is required on a cash register receipt for purchases made at your limited winery.

Records of the Pennsylvania Liquor Control Board (“PLCB”) indicate that Foxburg Wine Cellars, Inc. holds Limited Winery License No. LK-173 (LID 50270) for the premises located at 65 Main Street, P.O. Box 349, Foxburg, Pennsylvania.

OPINION: Section 5.103(b) of the PLCB’s Regulations states that sales invoices (e.g., receipts) must be prepared at the licensed premises for each sale. Specifically, all sales invoices require the following information:

(1) The sales invoice shall be imprinted or affixed with the name and address of the limited winery.

(2) The sales invoice shall show the name and address of the recipient of the merchandise, date of sale, number of units, size and type of package, brand name, selling price of the wine and the net cost to the customer. The name and address of private individuals is not required on sales invoices covering quantities of 16 liters or less; in lieu of preparing sales invoices for the sales, the transactions may be entered individually on a counter sheet maintained in columnar form showing the information required on sales invoices, other than name and address of the purchaser. The counter sheet shall be totaled daily and the totals entered into the sales register noted in section 512 of the Liquor Code (47 P. S. § 5-512).<sup>1</sup>

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<sup>1</sup> Section 512 of the Liquor Code sets forth the “daily permanent records” that a licensee is required to maintain on its licensed premises. 47 P.S. § 5-512.

- (3) The sales invoice shall show the Commonwealth sales tax, where applicable, as a separate entry.
- (4) The sales invoice may include other items permitted for sale by limited wineries if the sale of wines is listed separately from other permitted items sold by the licensee.
- (5) An invoice shall be prepared for any amount of wine shipped to customers via Transporter-for-Hire, Class C carriers. The invoice shall be prepared only for persons 21 years of age or older, and limited winery licensees shall request the signature of a recipient, 21 years of age or older, from the transporter making the deliveries and a return acknowledgement of delivery to the recipient. Copies of acknowledgments of delivery shall be maintained on the licensed premises for 2 years.
- (6) When a sale requires the preparation of an invoice, one copy shall be given to the recipient of the merchandise and a copy retained on the licensed premises for 2 years.

40 Pa. Code § 5.103(b)(1)-(6).

Should you have any other questions, please feel free to once again contact this office.

THIS OPINION APPLIES ONLY TO THE FACTUAL SITUATION DESCRIBED HEREIN AND DOES NOT INSULATE THE LICENSEE OR OTHERS FROM CONSEQUENCES OF CONDUCT OCCURRING PRIOR TO ITS ISSUANCE. THE PROPRIETY OF THE PROPOSED CONDUCT HAS BEEN ADDRESSED ONLY UNDER THE LIQUOR CODE AND REGULATIONS. THE LAWS AND POLICIES ON WHICH THIS OPINION IS BASED ARE SUBJECT TO CHANGE BY THE LEGISLATURE OR THE PENNSYLVANIA LIQUOR CONTROL BOARD.

Sincerely,



RODRIGO J. DIAZ  
CHIEF COUNSEL

cc: Pennsylvania State Police, Bureau of Liquor Control Enforcement  
Tisha Albert, Director of Office of Regulatory Affairs  
B.L. Peifer, Director, Bureau of Licensing

LCB Advisory Opinion No. 18-452