

123.187 Reciprocal shipment of wines.

1. *"Equal reciprocal shipping privilege"* means allowing wineries located in this state to ship into another state, wine, not for resale, but for consumption or use by a person twenty-one years of age or older.
2. A winery licensed or permitted pursuant to laws regulating alcoholic beverages in a state which affords this state an equal reciprocal shipping privilege may ship into this state by private common carrier, to a person twenty-one years of age or older, not more than eighteen liters of wine per month, for consumption or use by the person. Such wine shall not be resold. Shipment of wine pursuant to this subsection is not subject to sales tax under section 423.2, use tax under section 423.5, or the wine gallonage tax under section 123.183, and does not require a refund value for beverage container control purposes under chapter 455C.
3. The holder of a class "A" or "B" wine permit in this state may ship out of this state by private common carrier, to a person twenty-one years of age or older, not more than eighteen liters of wine per month, for consumption or use by the person.

96 Acts, ch 1101, §1; 2003 Acts, 1st Ex, ch 2, §158, 205