

**123.184 Report of gallonage sales — penalty.**

1. *a.* Except as provided in paragraph “*b*”, a class “A” wine permit holder on or before the tenth day of each calendar month commencing on the tenth day of the calendar month following the month in which the person is issued a permit, shall make a report under oath to the department electronically, or in a manner prescribed by the director, showing the exact number of gallons of wine and fractional parts of gallons sold by that permit holder during the preceding calendar month. The report also shall state whatever reasonable additional information the director requires. The permit holder at the time of filing this report shall pay to the department the amount of tax due at the rate fixed in [section 123.183](#).

*b.* A class “A” wine permit holder who reasonably expects to be liable for not more than two thousand five hundred dollars in wine gallonage tax for the twelve-month period beginning July 1 and ending June 30, and who was liable for not more than two thousand five hundred dollars in wine gallonage tax in the immediately preceding twelve-month period beginning July 1 and ending June 30, may file reports and pay taxes as described in paragraph “*a*” on a quarterly basis according to the following schedule:

- (1) On or before October 10 for the months of July, August, and September.
- (2) On or before January 10 for the months of October, November, and December.
- (3) On or before April 10 for the months of January, February, and March.
- (4) On or before July 10 for the months of April, May, and June.

*c.* A penalty of ten percent of the amount of the tax shall be assessed and collected if the report required to be filed pursuant to [this subsection](#) is not filed and the tax paid within the time required by [this subsection](#).

2. Each wine direct shipper license holder shall make a report under oath to the department electronically, or in a manner prescribed by the director, on or before the tenth day of the calendar months of June and December, showing the exact number of gallons of wine and fractional parts of gallons sold and shipped pursuant to [section 123.187](#) during the preceding six-month calendar period. The report shall also state whatever reasonable additional information the director requires. The license holder at the time of filing this report shall pay to the department the amount of tax due at the rate fixed in [section 123.183](#). A penalty of ten percent of this amount shall be assessed and collected if the report required to be filed pursuant to [this subsection](#) is not filed and the tax paid within the time required by [this subsection](#).

3. Each wine auction permit holder shall make a report under oath to the department electronically, or in a manner prescribed by the director, on or before the tenth day of the calendar months of June and December, showing the exact number of gallons of wine and fractional parts of gallons sold and shipped pursuant to [section 123.173C](#) during the preceding six-month calendar period. The report shall also state whatever reasonable additional information the director requires. The permit holder at the time of filing this report shall pay to the department the amount of tax due at the rate fixed in [section 123.183](#). A penalty of ten percent of this amount shall be assessed and collected if the report required to be filed pursuant to [this subsection](#) is not filed and the tax paid within the time required by [this subsection](#).

85 Acts, ch 32, §75; 2013 Acts, ch 35, §18; 2015 Acts, ch 104, §1; 2023 Acts, ch 19, §2453; 2024 Acts, ch 1088, §9; 2025 Acts, ch 76, §2, 3

Referred to in §123.187

2025 amendment to subsection 1 effective January 1, 2026; 2025 Acts, ch 76, §3

Subsection 1 amended