

701—17.29(422,423) Reciprocal shipment of wines. 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 21 years of age or older, not more than 18 liters of wine per month, for consumption or use by such person. Such wine shall not be resold. Shipment of wine pursuant to this rule is not subject to sales tax under Iowa Code section 422.43 or use tax under Iowa Code section 423.2.

“Equal reciprocal shipping privilege” means allowing wineries located in this state to ship wine into another state, not for resale, but for consumption or use by a person 21 years of age or older.

This rule is intended to implement Iowa Code section 123.187 as enacted by 1996 Iowa Acts, chapter 1101.