
FISCAL TOPICS

Fiscal Services Division

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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

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Alcoholic Beverages Operations— Retail Licenses

In Iowa, there are nine retail alcohol licenses. Legislation passed in 2022¹ made significant changes to the retail licensing structure for alcohol in the State by reducing the number of retail license classifications, renaming certain license classifications, replacing liquor control licenses with retail alcohol licenses, modifying licensing fees, and changing privileges granted by licenses. The legislation also allowed for the automatic renewal of Class “E” retail alcohol licenses, subject to local authority and IDR approval. With the enactment of [SF 514](#) (State Government Alignment Act), the Alcoholic Beverages Division was transferred to the Iowa Department of Revenue (IDR).

Below is an outline of retail alcohol licenses, the conditions/privilege(s) associated with each license, and the respective fee structures administered by the IDR.

Class “B” Retail Alcohol License (LG)

This license allows sales of wine and beer in original unopened containers for off-premises consumption. It also allows sales of sealed wine and beer growlers for off-premises consumption. The license grants limited wine and beer sales privileges to Class “C,” Special Class “C,” Class “D,” and Class “F” retail alcohol licensees.

Population	Class “B” Retail Alcohol License (LG)*			
	Less than 1,500 sq. ft.	1,501 - 2,000 sq. ft.	2,001 - 5,000 sq. ft.	Over 5,000 sq. ft.
15,000 or more	\$ 250.00	\$ 350.00	\$ 500.00	\$ 750.00
2,501 - 14,999	\$ 150.00	\$ 250.00	\$ 350.00	\$ 500.00
2,500 or fewer	\$ 75.00	\$ 150.00	\$ 250.00	\$ 350.00

*Fee structure is population-based first, then based on establishment square footage.

Special Class “B” Retail Native Wine License (WBN)

This license allows sales of native wine for off-premises consumption. The cost for a WBN permit is \$125, and the permit is valid for 12 months.

Special Class “C” Retail Native Wine License (WCN)

This license allows sales of native wine and beer for on- or off-premises consumption. The cost for a WCN permit is \$125, and the permit is valid for 12 months.

Special Class “C” Retail Alcohol License (BW)

This license allows sales of wine and beer to patrons for on-premises consumption. It also allows sales of wine and beer in original unopened containers for off-premises consumption and sales of sealed wine and beer growlers for off-premises consumption.

¹2022 Iowa Acts, ch. 1099 ([SF 2374](#)).

More Information

Alcoholic Beverages Licensing: abd.iowa.gov
LSA Staff Contact: Molly Kilker (515.725.1286) molly.kilker@legis.iowa.gov

Special Class "C" Retail License (BW)				
Population	12-Month	8-Month	14-Day	5-Day
15,000 or more	\$ 585.00	\$ 292.50	\$ 146.25	\$ 73.13
More than 2,500 but fewer than 15,000	\$ 390.00	\$ 195.00	\$ 97.50	\$ 48.75
2,500 or fewer	\$ 195.00	\$ 97.50	\$ 48.75	\$ 24.38

Class "C" Retail Alcohol License (LC)

This license allows sales of alcoholic liquor, wine, and beer to patrons for on-premises consumption. It also allows sales of alcoholic liquor, wine, and beer in original unopened containers for off-premises consumption and sales of sealed wine and beer growlers and sealed mixed drinks or cocktails for off-premises consumption.

Class "C" Retail Alcohol License (LC)				
Population	12-Month	8-Month	14-Day	5-Day
15,000 or more	\$ 1,625.00	\$ 812.50	\$ 406.25	\$ 203.13
More than 2,500 but fewer than 15,000	\$ 1,170.00	\$ 585.00	\$ 292.50	\$ 146.25
2,500 or fewer	\$ 715.00	\$ 357.50	\$ 178.75	\$ 89.38

Class "D" Retail Alcohol License (LD)

This license is issued only to trains, planes, and passenger-carrying boats. The license allows sales of alcoholic liquor, wine, and beer to passengers for consumption on the vessel.

Class "D" Retail Alcohol License (LD)				
Classification	12-Month	8-Month	14-Day	5-Day
Boats	\$ 150.00	\$ 75.00	\$ 37.50	\$ 18.75
Trains	\$ 500.00	\$ 250.00	\$ 125.00	\$ 62.50
Planes	\$ 500.00	\$ 250.00	\$ 125.00	\$ 62.50

Class "E" Retail Alcohol License (LE)

This license allows sales of alcoholic liquor, wine, and beer in original unopened containers for off-premises consumption. It also allows sales of sealed wine and beer growlers for off-premises consumption and sales of alcoholic liquor and high alcoholic content beer at wholesale to other retail alcohol licensees. The license grants limited wine and beer sales privileges to Class "C," Special Class "C," Class "D," and Class "F" retail alcohol licensees.

Class "E" Retail Alcohol License (LE)*				
Population	Less than 1,500 sq. ft.	1,501 - 2,000 sq. ft.	2,001 - 5,000 sq. ft.	Over 5,000 sq. ft.
15,000 or more	\$ 2,500.00	\$ 3,500.00	\$ 5,000.00	\$ 7,500.00
2,501 - 14,999	\$ 1,500.00	\$ 2,500.00	\$ 3,500.00	\$ 5,000.00
2,500 or fewer	\$ 750.00	\$ 1,500.00	\$ 2,500.00	\$ 3,500.00

*Fee structure is population-based first, then based on establishment square footage.

Class “F” Retail Alcohol License (LF)

This license is issued only to a club. It allows sales of alcoholic liquor, wine, and beer to bona fide club members and their guests for on-premises consumption.

Class “F” Retail Alcohol License (LF)				
City Population & Club Membership	12-Month	8-Month	14-Day	5-Day
2,000 or more and 250 or more	\$ 780.00	\$ 390.00	\$ 195.00	\$ 97.50
Under 2,000 or fewer than 250	\$ 520.00	\$ 260.00	\$ 130.00	\$ 65.00
Veterans organizations open one day per week, or 52 days or less	\$ 260.00	\$ 130.00	\$ 65.00	\$ 32.50

Charity Beer, Spirits, and Wine Special Event License (CE)

This license is issued only to nonprofit organizations. This license allows alcoholic liquor, wine, and beer obtained from Iowa retailers to be sold for off-premises consumption via auction. The license also allows a nonprofit organization to serve a retail alcohol licensee’s alcoholic beverage during an event conducted on the retail alcohol licensee’s licensed premises. The cost of a CE permit is \$125, and the permit is valid for 12 months.

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