



Packaging of Beer

Relative and Applicable Statutes and Rules:

**RSA 179:33, Liq. 506.10,
Liq.506.11**

Packaging of Beer – Conditional Approval

1. Purpose.

The New Hampshire Liquor Commission, Division of Enforcement and Licensing (Commission) has provided this interpretation of law in response to a question from the New Hampshire Beverage Wholesaling industry (wholesalers). The question posed to the Commission relates to the 2/12 pack package which together equals one CE (case equivalent) or 24x12oz of liquid volume. Wholesalers prefer to sell two 12 packs as a single unit and reduce the need to use tray utilized by the brewer. The tray is usually discarded and it serves less of a function than it used to in the past and each 12 or 15 pack unit is in its own sealed manufacturer's carton.

2. Authority.

Administrative Rule Liq. 201ⁱ gives the Commission the authority to interpret statutes and administrative rules. This question falls within the authority of the Commission. The purpose of Title XIII is to provide an orderly and controlled environment for the manufacture, wholesale and retail sale of alcoholic beverages. To that extent the General Court has charged the Commission with the fair and reasonable interpretation of the statutes and the administrative rules established under law.

3. Discussion of the Issue.

Underscoring the question of packaging is the responsibility of the Commission to collect taxes from the appropriate licensee and at the appropriate time as the beverages move into New Hampshire on their way to the consumer. To the extent the manufacturer, vendor and beverage wholesalers are required to report to the Commission it is to ensure compliance with the Commission's responsibility to collect accurate data which in turn ensures the accurate collection of taxes.

RSA 179:33, I provide that “[h]olders of beverage vendor, brew pub, nano brewery, or beverage manufacturer licenses shall have their packaging or containers specifically approved by the commission and shall be fined \$250 for each packaging or container violation....”



NEW HAMPSHIRE LIQUOR COMMISSION

Division of Enforcement, Licensing and Education

Industry Circular

Number 2018-01

Issued May 17, 2018

The wholesalers indicate that in the past years the cardboard tray was used as a structural device and a mechanism to hold loose cans or bottles of beer and served the purpose of defining a case (24-12 oz. cans or bottles). This packing served both an accounting need and a safety concern.

The wholesalers now advise that manufacturers have adopted the use of carriers for bottles. They have developed packaging for 12 packs as well as containers for 24 and 30 cans of beer. The use of the cardboard tray to hold 2-12 pack containers no longer appears to be as important to the accounting and safety concerns today as it did in the past. To that extent, the Commission believes the manufacturer and beverage wholesaler should no longer be required to utilize the cardboard tray for beverages shipped into New Hampshire to beverage wholesalers.

The Commission has utilized the cardboard tray as a unit of measurement in recording wholesaler inventories and beverage vendor shipments. Our auditors are charged with ensuring the accuracy of records utilized for the calculation of taxes.

The Commission issues this circular and opinion conditionally. Our opinion is subject to a 6 month retrospective review by our audit department. Our audit department will report to us whether this opinion has any impact on the collection of accurate data. If, in our opinion, our audit responsibilities have been weakened we shall revert to the packaging and reporting systems in place at the time this circular was issued.

Liq. 201.01 Interpretation of Statutes/Administrative Rules. Any question arising, relating to an interpretation of RSA 175- RSA 180, RSA 126-K, or administrative rules adopted by the commission shall be submitted in writing as a petition to the chairman of the liquor commission requesting a declaratory ruling.