

Off Premises Consumption of Alcohol Sales

Pursuant to Governor DeWine’s Executive Order 2020-10D that adopted Emergency Rule 4301:1-1-13, the Liquor Control Commission expanded the ability for certain liquor permit holders to sell and deliver beer, wine, mixed beverages or spirituous liquor by the individual drink for off-premises consumption. Please remember that liquor permit holders are required to collect sales tax on the sale of alcoholic beverages even if those beverages are for off-premises consumption. Any sales of beer (except non-alcoholic beers that contain less than one-half of one per cent (0.5%) of alcohol by volume), wine, mixed beverages, or spirituous liquor are considered alcoholic beverages and are subject to sales tax.

Please see the following resources for additional information regarding this release:

- Governor DeWine’s Executive Order 2020-10D that adopted Emergency Rule 4301:1-1-13 available at <https://coronavirus.ohio.gov/static/publicorders/Signed-Executive-Order-2020-10D-Liquor-Control-Commission.pdf>;
- R.C. 5739.01(EEE);
- Information Release “ST 2004-01 – Food Definition, Issued May, 2004; Revised June, 2007 and May, 2015”
https://www.tax.ohio.gov/portals/0/sales_and_use/information_releases/st200401.pdf

Please contact the Department of Taxation by email at liquorgroup@tax.state.oh.us with questions regarding the taxability of alcoholic beverages.