

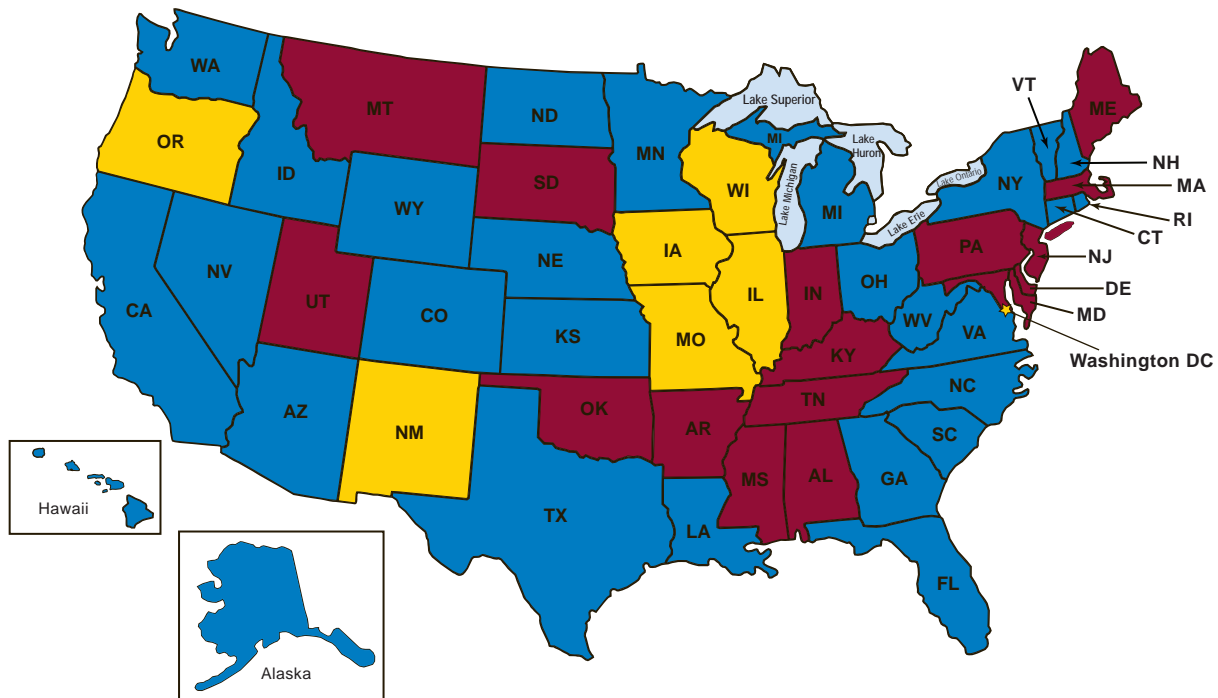
Direct Shipment Laws by State for Wineries

(As of July 2007)

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**Limited direct shipping & permit states:
allowance of limited shipments:**

- Alaska (a reasonable amount)
- Arizona (permit required for off-site sales only)
- California (permit required - taxes paid)
- Colorado (permit required - taxes paid)
- Connecticut (permit required - taxes paid)
- Florida (excise taxes/ consumer taxes paid)
- Georgia (permit required - taxes paid)
- Hawaii (permit required - taxes paid)
- Idaho (permit required - taxes paid)
- Kansas (on-site sales only)
- Louisiana (permit required - taxes paid)
- Michigan (permit required - taxes paid)
- Minnesota
- Nebraska (permit required - taxes paid)
- Nevada (permit required - taxes paid)
- New Hampshire (permit required - taxes paid)
- New York (permit required - taxes paid)
- North Carolina (permit required - taxes paid)
- North Dakota (permit required - taxes paid)
- Ohio (consumer taxes paid)
- Rhode Island (on-site sales only)
- South Carolina (permit and report required - taxes paid)
- Texas (permit required - taxes paid)
- Vermont (permit required - taxes paid)
- Virginia (permit and report required - taxes paid)
- Washington (permit required - taxes paid)
- Washington D.C. (one quart per person)
- West Virginia (permit required/ taxes paid)
- Wyoming (permit required - taxes paid)

Reciprocity states:

- Illinois
- Iowa
- Missouri
- New Mexico
- Oregon (permit required)
- Wisconsin (registration - report required)

Direct Shipment Not Permissible:

- Alabama
- Arkansas
- Delaware
- Indiana
- Kentucky (felony)
- Maine
- Maryland (special interstate by 3-tier only)
- Massachusetts
- Mississippi
- Montana (consumer permit - no carrier)
- New Jersey
- Oklahoma
- Pennsylvania (special interstate by 3-tier only)
- South Dakota
- Tennessee (felony for winery to direct ship)
- Utah (felony for winery to direct ship)

Federal On-Site Shipment States:

- Delaware - up to 1 liter
- Maine - up to 1 gallon
- Montana - up to 3 gallons
- New Jersey - up to 1 gallon
- Oklahoma - up to 1 liter
- South Dakota - up to 1 gallon
- Tennessee - up to 1 gallon