

SUBTITLE E. ALCOHOL, TOBACCO, AND CERTAIN OTHER EXCISE TAXES
CHAPTER 51. DISTILLED SPIRITS, WINES, AND BEER
SUBCHAPTER A. GALLONAGE AND OCCUPATIONAL TAXES
PART II. OCCUPATIONAL TAX
SUBPART E. RETAIL DEALERS.

IRC Sec. 5122

Sec. 5122. Definitions

(a) Retail dealers in liquors. When used in this chapter [26 USCS §§ 5001 et seq.], the term "retail dealer in liquors" means any dealer, other than a retail dealer in beer or a limited retail dealer, who sells, or offers for sale, any distilled spirits, wines, or beer, to any person other than a dealer.

(b) Retail dealer in beer. When used in this chapter [26 USCS §§ 5001 et seq.], the term "retail dealer in beer" means any dealer, other than a limited retail dealer, who sells, or offers for sale, beer, but not distilled spirits or wines, to any person other than a dealer.

(c) Limited retail dealer. When used in this chapter [26 USCS §§ 5001 et seq.], the term "limited retail dealer" means any fraternal, civic, church, labor, charitable, benevolent, or ex-servicemen's organization making sales of distilled spirits, wine, or beer on the occasion of any kind of entertainment, dance, picnic, bazaar, or festival held by it, or any person making sales of distilled spirits, wine, or beer to the members, guests, or patrons of bona fide fairs, reunions, picnics, carnivals, or other similar outings, if such organization or person is not otherwise engaged in business as a dealer.
