



# MANUFACTURER/DISTILLER'S LICENSE GUIDE

Step-By-Step Guide to Acquiring a Manufacturer/Distiller's License in the State of Idaho

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\*Please note: The information in this manual is for reference purposes only and is not intended to be used as legal advice\*



Thank you for your interest in a Manufacturer/Distillery License in the state of Idaho. Below is a list of facts that will help guide you on your path to obtaining a license with the Idaho State Liquor Division. Topics include aspects of obtaining a license, the order of what is required before applying, regulations and permissions, and FAQ's.

## [What is a Manufacturer/Distiller's License?](#)

A Manufacturer/Distiller's License (defined by [Idaho Code Title 23 -507](#)) is issued by the Idaho State Liquor Division to an entity physically located in Idaho to manufacture spirits produced at the licensed distillery facility. A permit is necessary to be in possession of commercial quantities of spirits and to sell those spirits to the Idaho State Liquor Division (ISLD) for the sale and distribution through Resident Representative's to retailer licensees, and to sell its spirits to customers for consumption on or off the premises at a tasting room located on its manufacturing premises.

## [Distilled Spirits Manufacturer License Types and Permissions](#)

[Idaho Special Alcohol Permit](#): Authorizes the Acquisition and Utilization of Bulk Alcohol (below 160 proof) in a Non-Beverage Capacity. This permit allows the holder to acquire non-commercial-sized quantities of alcoholic liquor in the manufacture of medicines, food products, perfumes, and other commodities which are generally not classified as beverages.

[Idaho Ethyl Alcohol Permit](#): Authorizes the purchase of High Proof Ethyl Alcohol (over 151 proof) for medical, laboratory, scientific, or similar purposes.

[Idaho Distillery License](#): Authorizes the production of distilled spirits from any source or substance with permissions to bottle distilled spirits and authority to store bulk distilled spirits. An Idaho Manufacturer's license, and a Distillery Permit issued by the federal Alcohol and Tobacco Tax and Trade Bureau (TTB) are needed for this activity.

[Idaho Processor/Rectifier License](#): Authorizes to manufacture, mix, bottle, or otherwise process distilled spirits or denatured spirits. Distilled spirits from any source or substance with permissions to bottle distilled spirits and authority to possess or store bulk distilled spirits. An Idaho Manufacturer's License, a Distillery Permit, and a Transfer of Spirits, and/or Denatured Spirits in Bond Permit issued by the federal Alcohol and Tobacco Tax and Trade Bureau (TTB) are needed for this activity.

[Idaho Importer/Wholesaler/Warehouser License](#): Authorizes entities operating within the state of Idaho to import and warehouse liquor. This license authorizes the holder to be in possession of commercial quantities of liquor. Idaho Code and Administrative Rule require formal authorization from the ISLD Director for anyone to produce or ship liquor into Idaho. An Idaho Manufacturer's license, an Alcohol Importer Permit, an Alcohol Wholesaler, and/or Exporter Permit issued by the federal Alcohol and Tobacco Tax and Trade Bureau (TTB), are needed for this activity.

[Idaho Warehouser License](#): Authorizes entities operating within the state of Idaho to warehouse liquor, though federal requirements may apply. This license authorizes the holder to be in possession of

commercial quantities of liquor. Idaho Code and Administrative Rule requires formal authorization from the ISLD Director for anyone to be in possession of liquor.

## Get to know Idaho Code

- [Idaho Statutes: Idaho Legislature - Title 23 Alcoholic Beverages](#)
- [Idaho Code: 23-203 Idaho State Liquor Division - Powers & Duties](#)
- [Idaho Code: 20-507 Permits & Licenses – Manufacturer’s Licenses](#)
- [Idaho Code: 23-507 Manufacturers’ Licenses](#)
- [Idaho Code: 23-508 Permits & Licenses - Manufacturer’s Bond](#)
- [Idaho Code: 23-509 Permits & Licenses - Manufacturers and Wholesalers Not to Give Product Away](#)
- [Idaho Code: 23-509A Permits & Licenses - Sample Tasting for Manufacturers of Distilled Spirits](#)
- [Idaho Code: 23-510 Permit & Licenses - Inspection of Manufactory](#)
- [Idaho Code: 23-513 Permits & Licenses – Term of Permits or Licenses](#)
- [Idaho Code: 23-514 Permits & Licenses – Nature of Permit](#)
- [Idaho Code: 23-602 Penal Provisions – Unlawful Manufacture, Traffic In, Transportation, and Possession of Alcohol Beverage](#)
- [IDAPA Rules: 15.10.01 - Rules of the Idaho State Liquor Division](#)

## Steps to Acquiring a Manufacturer/Distiller’s License

- Before applying for a license, a Federal Distilled Spirits Permit (DSP) must be obtained. These permits can be applied for online at the link listed below. This permit is required for any and all participation in a TTB industry. For more information on the Federal Distilled Spirits Permit, please visit this link: <https://www.ttb.gov/distilled-spirits/permits>.

The Federal Distilled Spirits Permit (DSP) information is required on applications for a Manufacturer/Distillery License, so we recommend starting with that step prior to taking any other action.

- This license also requires that your business be registered with Idaho’s Secretary of State to operate as a business in the state of Idaho. Information regarding registering your business can be found at: <https://business.idaho.gov/register-a-business/>. When you are ready, proceed to this site <https://sosbiz.idaho.gov/forms/business> to process your registration.
- Criminal Background Check Form – (may be required). These can be found at [Background Check Form](#). (Please note, the ISLD is currently covering the cost of background checks. Please don’t send the completed form to Alcohol Beverage Control (ABC). Send the completed and signed forms to ISLD at [backgroundcheck@liquor.idaho.gov](mailto:backgroundcheck@liquor.idaho.gov).
- Idaho Code requires a surety bond in the amount of \$1000.00 dollars to be submitted along with your application. When you are ready to apply, please print the bond application found at this

link: <https://liquor.idaho.gov/pdf/licenses-permits/DistillersBond.pdf>. Take the application with you when you are setting up the surety bond and have your bond company fill it out. Once completed, please attach a copy of the original bond, including the completed bond application, to your Manufacturer/Distillery application.

- Once the previous steps are completed, you are ready to apply for the Manufacturer/Distillery License. Once all the requirements are met, please go to this link: [Manufacturer/Distillery License Application – Idaho Liquor](#), and fill out the online application.
- Upon submission of your application with all the provided supplementary documentation, you will receive a phone call from the Liquor Division to setup a facilities inspection. Upon completion of inspection and approval, a \$100 licensing fee will be collected, and a Manufacturer/Distillery license will be issued.
- After obtaining your license, if you wish to distribute and sell packaged liquor in Idaho you will need to setup an Idaho Resident Representative. This is required per Idaho Administrative Code (IDAPA 15.10.01). For information on what is needed and how to apply, please see this link: [Resident Representative Permit Application – Idaho Liquor](#).
- To sell packaged liquor on your premise you will need to apply to be an ISLD Special Distributorship. The application can be found here: [Special Distributorship Application – Idaho Liquor](#).

## Regulations for Selling and Acquiring Bulk Alcoholic Liquor in Idaho for Beverage Purposes

Manufacturers (for the sake of a state-issued license) include suppliers, manufacturers, distillers, rectifiers, importers, wholesalers, and/or warehousemen who are in legal possession of a TTB-issued permit that bestows upon them the legal permission to produce and/or be in possession of alcoholic liquor.

Selling bulk alcoholic liquor is defined as: the providing of liquor (in excess of 14% ABV) for a fee in a TTB-approved bulk container at least one wine gallon in size for the purpose of rectifying, blending, or manufacturing to produce a finished beverage product.

**NOTE:** In-state entities interested in acquiring bulk alcoholic liquor for non-beverage purposes (e.g., scientific, medicines, food products, extracts, perfumes, flavorings) must possess a valid ISLD-issued 'Ethyl Alcohol Permit' or 'Special Alcohol Bulk Non-Beverage Permit' and any required federal permits. Applications for these permits can be found at [Ethyl Alcohol Permit Application \(Over 151 Proof\) – Idaho Liquor](#) and [Special Alcohol Bulk Non-Beverage Permit Application \(Below 160 Proof\) – Idaho Liquor](#).

*Under the authority provided by, and pursuant to, Idaho Code §23-203(a) and 23-207(i), in addition to IDAPA 15.10.01.021.03, the following regulations for selling bulk liquor are applicable only under the*

*auspices of a TTB-issued Beverage DSP or Importer's Permit **AND** an Idaho Manufacturer's License issued by the ISLD:*

1. Manufacturers may sell bulk liquor that has been produced or purchased from a third-party.
2. Manufacturers may only sell to entities who are in possession of a current TTB-issued Beverage DSP or Importer's Permit and an ISLD-issued Manufacturer's License. In-state sellers must also possess an ISLD-issued Manufacturer's License.
3. Buyers and sellers of bulk liquor are subject to and must comply with Idaho Liquor Act provisions and all applicable federal regulations, including possession of all necessary permits and licenses. Violations may result in suspension or revocation of Manufacturer's license and de-listing of product with ISLD. Violators may be subjected to criminal prosecution.
4. Buyers and sellers can negotiate a market price for the transaction, arrange for legal transportation, and facilitate transfer of ownership.
5. Bulk liquor transaction records are subject to inspection and audit from the ISLD and the TTB. Sellers should document on the bill-of-sale the buyer's TTB permit number and ISLD-issued Manufacturer's License number for each transaction.
6. Federal regulations require permit holders to keep daily records of both physical receipts and dispositions of liquor. These records are to be kept at buyers' and sellers' places of business for at least three years. Submission of these reports is not required unless requested by the TTB, Alcohol Beverage Control (ABC), or the ISLD.

### Legal Framework for Selling and Acquiring Bulk Alcoholic Liquor in Idaho for Beverage Purposes.

- In accordance with [Idaho Code §23-102](#), traffic in alcoholic liquor is regulated and controlled by the ISLD. The ISLD is vested with the exclusive authority to import and sell liquor, with certain exceptions, which are subject to ISLD regulation.
- Liquor Act Statutes and ISLD Administrative Rules ensure that manufacturers, producers, rectifiers, and importers are operating within the parameters of all federal and state guidelines, rules, and laws. The Idaho Liquor Act explicitly states that the public interest requires regulation and control of alcoholic liquor as it is defined at [Idaho Code § 23-105](#) ("alcoholic liquor" or "liquor").
- In accordance with [Idaho Code §23-203\(a\)](#) and [23-207\(i\)](#), the ISLD has broad powers and duties to permit, license, inspect, and regulate the manufacture, importation, transportation, storage, sale, and delivery of alcoholic liquor in Idaho.
- ISLD Administrative Rule IDAPA15.10.01.021.03 states that all liquor transported into the state is under the direction of the ISLD. It is a violation of state code for any supplier or other party to

ship liquor into Idaho for purposes not authorized by the Director of the ISLD. Further, IDAPA states that the ISLD reserves the right to select the mode of transportation for all liquor within Idaho.

- [Idaho Code §23-507](#) provides for the ISLD to issue manufacturers' licenses to manufacturers, (including rectifiers, importers, and warehousemen) of liquor subject to such regulations as the Division may adopt.
- As it relates to oversight/regulation by the ISLD, alcoholic liquor, liquor, beverage alcohol, and distilled spirits are generally synonymous terms that refer to alcohol that contains more than 14% alcohol-by-volume (ABV). The ISLD also has oversight of table wines containing more than 16% ABV and dessert wines exceeding 24% ABV.
- Per [Idaho Code §23-1303](#), low proof spirit beverages mean any alcoholic beverage containing not more than 14% ABV mixed with drinkable water, fruit juices and/or other ingredients in solution. Spirit-based beverages exceeding 14% ABV are considered as liquor and are subject to regulation by the ISLD.
- The Federal Alcohol Administration Act (administered by the U.S. Treasury's Alcohol and Tobacco (TTB)) requires a Beverage Distilled Spirits Plant (DSP) Permit to produce, bottle, rectify, process, or store beverage alcohol. The TTB requires an Importer's Permit for entities seeking to engage in the business of importing beverage alcohol.
- [Idaho Code §23-510](#) provides the ISLD the power to inspect at all times any manufacturer who has been issued a Manufacturer's License in Idaho. Further, [Idaho Code §23-207\(i\)](#) provides the ISLD Director with power and authority to regulate the issuance, suspension and revocation of permits and licenses, including Manufacturer's Licenses.

## Manufacturer Inspection Checklist



### IDAHO STATE LIQUOR DIVISION

## MANUFACTURER INSPECTION CHECKLIST

#### **Products Produced and sourced materials:**



TYPES OF PRODUCTS BEING PRODUCED:	
OVER/UNDER 14% ABV	
WHERE ARE RAW MATERIALS SOURCED?	
WATER?	
TYPES OF GRAINS:	
GLASS?	
TYPES OF PRODUCTS BEING STORED:	
OVER/UNDER 14% ABV	
BARRELS	
HOW WILL BOTTLED AND CASED SPIRITS BE STORED?	
DRY GOODS/BOTTLES	
HOW WILL BULK SPIRITS BE STORED?	
WHAT IS THE BULK STORAGE CAPACITY IN GALLONS?	





**Equipment**

TYPE OF STILL/STILLS: COLUMN/POT	
FERMENTATION TANKS:	
BOTTLING LINE: SIZE/SPEED	
LIST ANY OUTSIDE TANKS	
IS THE BOILER ROOM SEPARATE AND SEALED OFF?	

**Facility Requirements:**

SIZE OF BONDED PREMISES	
DESCRIBE THE PLANT SECURITY, INCLUDING METHODS USED TO SECURE THE BUILDING?	
WILL THERE BE ANY ELECTRONIC OR MECHANICAL ALARM SYSTEM BEING USED?	
LOCKS BEING USED WILL MEET THE FOLLOWING SPECIFICATIONS AS REQUIRED IN THE CODE OF FEDERAL REGULATIONS PART, 19.192(F)?	
CORRESPONDING SERIAL NUMBER ON THE LOCK AND ON THE KEY, EXCEPT FOR MASTER KEY LOCKING SYSTEMS	
CASE HARDENED SHACKLE AT LEAST ONE-FOURTH INCH IN DIAMETER, WITH HEEL AND TOE LOCKING.	
BODY WIDTH AT LEAST 2 INCHES	
CAPTURED KEY FEATURE (KEY MAY NOT BE REMOVED WHILE SHACKLE IS UNLOCKED)	
A TUMBLER WITH AT LEAST 5 PINS AND A LOCK AND KEY CONTAINING NO BITTING DATA	

**Product Testing:**

FREQUENCY OF METHANOL TESTING	
OUTSIDE LAB BEING USED/NAME	
RESULTS OF LAST TESTS	

**Permit Endorsements:**

DO THEY HAVE A LIQUOR BY THE DRINK/ON- PREMISE LICENSE?	
WHAT IS THE DSN/PREMISE NUMBER?	
WILL THERE BE A TASTING ROOM? IF YES, COVER PROCEDURES ON SAMPLE PRODUCT FROM THE ORIENTATION CHECKLIST	

**NOTE: NO CHARGE FOR SAMPLES, PARKING, OR TOURS IS ALLOWED. THE TASTING ROOM CAN BE LOCATED ON THE GENERAL PREMISES BUT MUST BE SEPARATE FROM THE BONDED PREMISES WITH FLOOR TO CEILINGS WALLS AND HAVE ITS OWN ENTRANCE AND BE SHOWN ON THE DIAGRAM.**

WILL THERE BE A RETAIL STORE? IF YES, WHAT TYPE? ALCOHOL OR MERCH?  IF SELLING ALCOHOL, COVER THE PROCEDURES FROM THE ORIENTATION CHECKLIST	
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**NOTE: IF SELLING ONLY MERCHANDISE (HATS, SHIRTS, SOUVENIRS) THE STORE CAN BE LOCATED ON THE GENERAL PREMISES AND SHOULD BE SHOWN ON THE DIAGRAM.**

**NOTE: IF ANY ALCOHOL IS SOLD IN THE RETAIL STORE, IT IS PROHIBITED FROM BEING ESTABLISHED ON THE PREMISES. THE RETAIL STORE MUST BE SEPARATED FROM THE PREMISES BY FLOOR TO CEILING WALL AND HAVE ITS OWN ENTRANCE FROM THE OUTSIDE.**

## FAQ's

Do I need to obtain my Federal Distilled Spirits Permit (DSP) before I apply for my Idaho Manufacturer/Distiller's License?

- Yes. We require that you acquire your DSP Permit prior to applying for a Manufacturer/Distiller's License as you will be asked for your DSP information when applying for this license through the Liquor Division.

What items do I need prior to the inspection of my facility?

- A TTB issued Distilled Spirits Permit (DSP).
- A TTB Transfer in Bond Permit.
- TTB Industry Member Information.
- Ensure facility is in compliance with federal and state law.
- Be prepared to provide a tour of your facility and a demonstration of your production process including health and safety protocols.

How do I become a licensed Idaho broker as a resident of the state?

- Register the brokerage entity with the state and complete your application found here at [Resident Representative Permit Application – Idaho Liquor](#).

How do I list my product(s) with the ISLD?

- Please visit [Idaho State Liquor Division - Product Listing](#) for further information.

Once I have a Manufacturer/Distiller's License, can I sell bottles of my product on my distillery's premises?

- Yes, though a retail store is required to be established that MUST be separated from the production facility, with floor to ceiling walls, and have its own separate entrance from the outside of the building.
- To be able to sell liquor by-the-bottle in your establishment you must apply for a Special Distributorship with the ISLD. The application for this can be found here at [Special Distributorship Application – Idaho Liquor](#).

What are the laws and regulations for sampling products from our distillery if I don't have a liquor license?

- Licensed Distillers may have sample tastings of their products on the premises of their distillery. Moreover, distillers may offer tastings away from their distillery if that premises has a liquor-by-the drink (quota) license or a catering license. Where can I find information on what IS and ISN'T allowed when it comes to selling and promoting my product?
- Please refer to the Idaho liquor laws found here [Title 23 – Idaho State Legislature](#) .
- For liquor-by-the drink establishments visit [Alcohol Beverage Control | Alcohol Beverage Control \(idaho.gov\)](#) for more comprehensive details.

Who do I contact for additional information?

- Email your questions to [ManufactureLicense@liquor.idaho.gov](mailto:ManufactureLicense@liquor.idaho.gov) or call 208.947.9400 for more information.

## Terms

*Distilled spirits operations:* Any authorized distilling, warehousing, or processing operation conducted on the bonded premises of a plant qualified under this part.

*Distilled spirits plant:* An establishment which is qualified under this part to conduct distilled spirits operations. A distilled spirits plant may be established to produce, bottle, rectify, process or store beverage spirits. Examples of beverage distilled spirits include neutral spirits or alcohol (i.e. vodka or grain spirits) whiskey, gin, brandy, blended applejack, rum, tequila, cordials, and liqueurs.

*Plant or distilled spirit's plant:* An establishment qualified under this part for distilling, warehousing, processing, or any combination thereof.

*Distiller:* Any person who:

- (1) Produces distilled spirits from any source or substance.
- (2) Brews or makes mash, wort, or wash fit for distillation or for the production of distilled spirits (other than making or using of mash, wort, or wash in the authorized production of wine or beer, or in the production of vinegar by fermentation).
- (3) By any process separates alcoholic spirits from any fermented substance.
- (4) Making or keeping mash, wort, wash, or has a still in his/her possession or use.

*Bottle:* A proprietor of a distilled spirit's plant qualified under this part as a processor that bottles distilled spirits.

*Processor:* Except as otherwise provided in [Title 26 U.S.C. 5002\(a\)\(6\)](#), any person qualified under this part who manufactures, mixes, bottles, or otherwise processes distilled spirits or denatured spirits or who manufactures any article.

*Warehouseman:* A proprietor of a distilled spirit's plant qualified under this part to store bulk distilled spirits.

*Importer (Alcohol):* Anyone wishing to become a beverage alcohol importer (IMP), importing beverage alcohol into the United States for reasons other than personal use, and subsequently distributing the imported beverage alcohol to wholesalers or retailers, must file this application.

*Wholesaler (Alcohol):* Wholesalers (WHL), businesses which sell beverage alcohol products at wholesale to other wholesalers or retailers must first obtain a Wholesaler's Basic Permit. Producers or manufacturers of beverage alcohol products need to apply for a Wholesaler's Basic Permit only if they intend to sell beverage alcohol products which they did not produce or manufacture

*Wholesaler/Importer (Alcohol):* Businesses which require a Basic Permit for Importing (to import and distribute foreign beverage alcohol) and Wholesaling (to distribute at wholesale, domestic beverage alcohol) from the same location may reduce the required paperwork by combining the applications

*Bulk distilled spirits:* Distilled spirits in a container having a capacity in excess of one wine gallon.

*Export or exportation.* A separation of goods from the mass of goods belonging to the United States with the intention of uniting them with goods belonging to a foreign country or any possession of the United States, including the Commonwealth of Puerto Rico, the U.S. Virgin Islands, American Samoa, and Guam.

*In bond:* When used to describe spirits, denatured spirits, articles, or wine. This term refers to spirits, denatured spirits, articles, or wine held under bond to secure the payment of the taxes imposed by [Title 26 U.S.C. Chapter 51](#), and on which those taxes have not been determined. Spirits, denatured spirits, articles, or wine are considered to be held under bond if they are held by a proprietor who is liable for the tax, even if the proprietor is not required to provide a bond under this chapter. The term also refers to such spirits, denatured spirits, articles, or wine on the bonded premises of a distilled spirits plant, and such spirits, denatured spirits, or wines that are in transit between bonded premises (including, in the case of wine, bonded wine cellar premises). In addition, the term refers to spirits in transit from customs custody to bonded premises, and spirits withdrawn without payment of tax under [Title 26 U.S.C. 5214](#), and with respect to which relief from liability has not occurred under [Title 26 U.S.C. 5005\(e\)\(2\)](#).

*Transfer in bond:* The removal of spirits, denatured spirits, and wines from one bonded premises to another bonded premises.