STATE OF VERMONT DEPARTMENT OF LIQUOR AND LOTTERY DIVISION OF LIQUOR CONTROL BOARD OF LIQUOR AND LOTTERY

IN RE: LOST LANTERN DOCKET NO. 2023-

DECLARATORY RULING

Lost Lantern ("Applicant") holds both a Spirits Manufacturer License and a 4th Class Spirits License, and seeks a declaratory ruling regarding bulk shipments of spirits. Consistent with our authority under 7 V.S.A. § 63(a)(1), the Board of Liquor and Lottery ("Board") hereby permits Applicant, as a licensed spirts manufacturer, to import bulk shipments of spirits if all of the following requirements are met:

- a. Applicant shall be licensed in Vermont at all times;
- b. Applicant shall follow any and all federal laws and regulations relative to the importation of bulk shipments of spirits, specifically that it must receive bulk spirits or denatured spirits in bond, and that no spirits or denatured spirits produced from petroleum, natural gas, and/or coal be imported, among other requirements set forth in 26 U.S.C. §5212 and 27 C.F.R. §§19.402-19.407;
- c. All such transfers shall be approved by the Tax and Trade Bureau on forms it designates; and
- d. All shipments shall be transported into Vermont with a bill of lading that establishes:
 - *i.* the originating manufacturer;
 - ii. Applicant as receiving manufacturer;
 - iii. the total quantity of the product(s) being shipped; and
 - iv. the alcohol by volume/proof of the product(s) being shipped.

DATED at Barre, Vermont this 14th day of September 2023.

VERMONT BOARD OF LIQUOR AND LOTTERY

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Board Chair