

**Illinois Department of Revenue
Regulations**

Title 86 Part 420 Section 420.120 Warehousing of Liquors

**TITLE 86: REVENUE
PART 420
ALCOHOLIC LIQUOR ACT**

Section 420.120 Warehousing of Liquors

a) Certificate of Registration:

Every warehouseman in Illinois who stores any alcoholic liquors for compensation shall make application to the Department for a Certificate of Registration for each location where liquors will be stored. The application shall state:

- 1) The name of the applicant;
- 2) the address of his warehouse (if he operates more than one such warehouse, he shall state the address of each such warehouse);
- 3) the principal office address if different from the warehouse;
- 4) the kind of ownership of the business, viz: Individual, partnership or corporation, and
- 5) such other information as the Department may reasonably require. Forms for such application shall be obtained from the Department. The Certificate of Registration shall be framed and conspicuously displayed on the premises for which it is issued.

b) Monthly Returns:

On or before the 15th day of each calendar month, every warehouseman holding a Certificate of Registration issued by the Department under Article VII-A of the Act shall file a return with the Department covering the preceding calendar month, stating:

- 1) The name of the warehouseman;
- 2) the number of his Certificate of Registration;
- 3) the address of the warehouse;
- 4) the name and address of each person from whom any alcoholic liquors were actually or constructively received by him as a warehouseman;
- 5) the date or dates on which such alcoholic liquor was so received;
- 6) the number and size of the containers in which any alcoholic liquors were so received;
- 7) the number and size of the containers to the credit of each such person at the end of the preceding calendar month;

- 8) the name and address of each person to whom any alcoholic liquors were actually or constructively delivered by him as a warehouseman;
- 9) the date or dates on which the same were so delivered;
- 10) the number and size of the containers in which any alcoholic liquors were so delivered, and
- 11) from whom any alcoholic liquors so delivered were actually or constructively received. If no liquors were in storage in any month, the return form should so indicate and be executed and filed in the usual way. Forms for the return are furnished by the Department on request.

c) Records:

Each warehouseman included in Article VII-A of the Act shall keep or cause to be kept, at his registered address, a record showing all alcoholic liquors actually or constructively received by him as a warehouseman, held, stored or actually or constructively delivered by him as a warehouseman, the name and address of the person depositing same, the name and address of the person to whom delivered and any other information necessary to the proper conduct of such warehouse. Such records shall, at all times during business hours of the day, be subject to inspection by the Department or its duly authorized agents and employees. Such records shall be preserved for a period of three (3) years, unless the Department, in writing, authorizes their destruction or disposal at an earlier date.

d) Final Return:

When storage of alcoholic liquors for compensation is discontinued the Certificate of Registration must be sent to the Department for cancellation accompanied by a final return showing the disposition of alcoholic liquors in storage at the date of discontinuation of business.

e) Definitions:

- 1) "WAREHOUSE" MEANS ANY ROOM, HOUSE, STRUCTURE, BUILDING, PLACE, YARD OR PROTECTED ENCLOSURE WHEREIN PERSONAL PROPERTY BELONGING TO ANOTHER IS STORED FOR A COMPENSATION.
- 2) "WAREHOUSEMAN" MEANS ANY PERSON, FIRM, PARTNERSHIP, ASSOCIATION OR CORPORATION OWNING, CONTROLLING, OPERATING, MANAGING OR LEASING ANY WAREHOUSE WITHIN THIS STATE.
- 3) "FOR COMPENSATION" MEANS ANY DIRECT OR INDIRECT CHARGE FOR STORAGE.

f) Penalty:

ANY PERSON WHO VIOLATES ANY OF THE PROVISIONS OF THE ACT RELATING TO WAREHOUSES, OR ANY OF THE RULES OF THE DEPARTMENT FOR THE ADMINISTRATION AND ENFORCEMENT THEREOF, IS GUILTY OF A MISDEMEANOR, AND UPON CONVICTION SHALL BE FINED NOT MORE THAN ONE THOUSAND DOLLARS (\$1,000.00), OR IMPRISONED IN THE COUNTY JAIL FOR NOT MORE THAN SIX (6) MONTHS, OR BOTH IN THE DISCRETION OF THE COURT. EACH DAY'S CONTINUATION OF SUCH VIOLATION SHALL BE A SEPARATE AND DISTINCT OFFENSE.

(Source: Amended at ___ Ill. Reg. ____, effective _____)

