

**Illinois Department of Revenue
Regulations**

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TITLE 86: REVENUE

**PART 420
LIQUOR CONTROL ACT**

Section 420.5 Definitions

For purposes of this Part:

"Act" means the Liquor Control Act of 1934 [235 ILCS 5].

"Airplane license" means a license described in Section 5-1(j) of the Act.

"Alcohol" means the product of distillation of any fermented liquid, whether rectified or diluted, whatever may be the origin thereof, and includes synthetic ethyl alcohol. It does not include denatured alcohol or wood alcohol. [235 ILCS 5/1-3.01]

"Alcoholic liquor" includes alcohol, spirits, wine and beer, and every liquid or solid, patented or not, containing alcohol, spirits, wine or beer, and capable of being consumed as a beverage by a human being. The provisions of the Act shall not apply to alcohol used in the manufacture of denatured alcohol produced in accordance with Acts of Congress and regulations promulgated thereunder, nor to any liquid or solid containing .5% or less of alcohol by volume. No tax provided for in Article VIII of the Act shall apply to wine intended for use and used by any church or religious organization for sacramental purposes, provided that the sacramental wine shall be purchased from a licensed manufacturer or importing distributor under the Act. [235 ILCS 5/1-3.05]

"Beer" means a beverage obtained by the alcoholic fermentation of an infusion or concoction of barley, or other grain, malt and hops in water, and includes, among other things, beer, ale, stout, lager beer, porter and the like. [235 ILCS 5/1-3.04]

"Brewer" means a person who is engaged in the manufacture of beer. [235 ILCS 5/1-3.09]

"Brew pub" means a person who manufactures beer only at a designated premises to make sales to importing distributors, distributors, and nonlicensees for use and consumption only, who stores beer at the designated premises and who is allowed to sell at retail from the licensed premises, provided that a brew pub licensee shall not sell for off-premises consumption more than 50,000 gallons per year. [235 ILCS 5/1-3.33]

"Brew pub license" means a license described in Section 5-1(n) of the Act.

"Department" means the Department of Revenue [235 ILCS 5/1-3.20].

"Distributor" means any person, other than a manufacturer or nonresident dealer licensed under the Act, who is engaged in this State in purchasing, storing, possessing or warehousing any alcoholic liquors for resale or reselling at wholesale, whether within or without this State. [235 ILCS 5/1-3.15]

"Foreign importer" means anyone other than a nonresident dealer licensed under the Act who imports into this State, from any point outside the United States, any alcoholic liquors other than in bulk for sale to a licensed importing distributor [235 ILCS 5/1-3.27].

"Importing distributor" means any person other than a nonresident dealer licensed under the Act who imports into this State, from any point in the United States outside this State, whether for himself or herself or for another, any alcoholic liquors for sale or resale, or for use in the manufacture, preparation or compounding of products other than alcoholic liquors, or who imports into this State, from any point in the United States outside this State, for consumption in any one calendar year, more than one gallon of such liquors [235 ILCS 5/1-3.16]. "Importing distributor" includes an airplane licensee (see Section 1(j) of the Act).

"Liquor Control Commission" means the commission created by Section 3-1 of the Act.

"Manufacturer" means every brewer, fermenter, distiller, rectifier, wine maker, blender, processor, bottler or person who fills or refills an original package, whether for himself or herself or for another, and others engaged in brewing, fermenting, distilling, rectifying or bottling alcoholic liquors as defined in this Section [235 ILCS 5/1-3.08].

"Manufacturer" includes a manufacturer's licensee and brew pub licensee.

"Nonresident dealer" means any person, firm, partnership, corporation or other legal business entity who or which exports into this State, from any point outside of this State, any alcoholic liquors for sale to Illinois licensed foreign importers or importing distributors. A nonresident dealer's license shall be restricted to the actual manufacturer of such alcoholic liquors or the primary United States importer of such alcoholic liquors, if manufactured outside of the United States, or the duly registered agent of such manufacturer or importer. Registration of the agent with the Liquor Control Commission, in such manner and form as it may prescribe, shall be a prerequisite to the issuance of a nonresident dealer's license to an agent. [235 ILCS 5/1-3.29]

"Retailer" means a person who sells, or offers for sale, alcoholic liquor for use or consumption and not for resale in any form. [235 ILCS 5/1-3.17]

"Spirits" means any beverage that contains alcohol obtained by distillation, mixed with water or other substance in solution, and includes brandy, rum, whiskey, gin or other spirituous liquors, and those liquors when rectified, blended or otherwise mixed with alcohol or other substances. [235 ILCS 5/1-3.02]

"Wine" means any alcoholic beverage obtained by the fermentation of the natural contents of fruits or vegetables containing sugar, including those beverages when fortified by the addition of alcohol or spirits, as defined in this Section. [235 ILCS 5/1-3.03]

"Winery shipper's license" means a license described in Section 5-1(r) of the Act.

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