



States of Operation: Tax Rates and Volume Limitations (Revised 09/01/2022)

State	Can I Self-Host? *	Tax on Shipping	Tax Rate	Volume Limitations
Arizona	N	N	Local Tax Rate	12 cases per individual per calendar year
California	Y	Y	Local Tax Rate	20 cases per order
Colorado	N	Y	Local Tax Rate	20 cases per order
Connecticut	N	Y	6.35%	2 cases per individual for every 2 months
Florida	N	Y	Local Tax Rate	20 cases per order (see Notes 2A & 2B)
Georgia	N	Y	Local Tax Rate	12 cases per household per calendar year
Idaho	Y	N	6.00%	24 cases per individual per calendar year
Illinois	N	Y	6.25%	12 cases per individual per calendar year
Indiana	N	Y	7.00%	24 cases per individual per calendar year
Iowa	N	N	Local Tax Rate	20 cases per order
Kansas	N	N	8.00% (wine only) Local (non-wine items)	12 cases per household per calendar year
Kentucky	N	Y	6.00%	10 cases per individual per calendar month
Louisiana	Y	Y	8.45%	12 cases per individual per calendar year
Maine	N	N	5.50%	12 cases per household per calendar year
Maryland	N	N	9.00%	18 cases per household per calendar year
Massachusetts	N	N	0.00% (wine only) 6.25% (non-wine items)	12 cases per individual per calendar year
Michigan	N	Y	6.00%	4 cases per individual per calendar month
Minnesota	N	Y	9.38%	2 cases per individual per calendar year
Missouri	N	Y	4.25%	2 cases per individual per calendar month
Montana	N	N	0.00%	18 cases per individual every 365 days
Nebraska	Y	Y	Local Tax Rate	12 cases per individual per calendar year
Nevada	N	N	Local Tax Rate	12 cases per individual per fiscal year (July 1 - Jun 30)
New Hampshire	Y	N	8.00%	12 cases per individual per calendar year
New Mexico	Y	Y	Local Tax Rate	2 cases per individual per calendar month
New York	N	Y	Local Tax Rate	36 cases per individual per calendar year
North Carolina	Y	Y	Local Tax Rate	2 cases per individual per calendar month
North Dakota	Y	Y	Local Tax Rate	3 cases per individual per calendar month
Ohio	N	Y	Local Tax Rate	24 cases per household per calendar year
Oklahoma	N	N	Local Tax Rate	6 cases per individual per calendar year
Oregon	N	N	0.00%	5 cases per individual per calendar month
Pennsylvania	N	Y	Local Tax Rate	36 cases per individual per calendar year
South Carolina	Y	Y	Local Tax Rate	2 cases per individual per calendar month
South Dakota	N	Y	Local Tax Rate	12 cases per individual per calendar year
Tennessee	N	Y	Local Tax Rate	1 case per individual per month, not to exceed 3 cases per calendar year
Texas	N	Y	Local Tax Rate	45 bottles per individual per calendar month and not to exceed 15 cases per individual per calendar year
Vermont	N	Y	Local Tax Rate	12 cases per individual per calendar year
Virginia	Y	N	Local Tax Rate	2 cases per individual per calendar month
Washington	N	Y	Local Tax Rate	20 cases per order
Washington, D.C.	N	N	5.75%	1 case per individual per calendar month
Wisconsin	Y	Y	Local Tax Rate	12 cases per individual per calendar year
Wyoming	N	N	12.00%	12 cases per household per calendar year

*Self-Hosting is when a Wine Consultant is the Host of the Tasting. Therefore, Samplers in the states denoted with a "N" can never be shipped to a Wine Consultant under any circumstances, due to state regulations.

1. A case consists of twelve 750ml bottles.

2A. Florida has 2 dry counties (unable to ship to Lafayette and Liberty county).

2B. Florida zip codes to which are non-shippable: 32013, 32066, 32321, 32334, 32335, 32360

For all other states, please refer to your state's website for a list of dry counties, if applicable.

3. 2 cases per individual means Mr. and Mrs. Smith may purchase 2 cases each within a given period.

4. 2 cases per household translates to Mr. and Mrs. Smith may purchase 2 cases combined within a given period.