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HOUSE BILL

57TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2025

INTRODUCED BY

DISCUSSION DRAFT

FOR THE INDIAN AFFAIRS COMMITTEE

AN ACT

RELATING TO TAXATION; INCREASING AND INDEXING LIQUOR EXCISE TAX RATES ON ALCOHOLIC BEVERAGES FOR CERTAIN MANUFACTURERS AND PRODUCERS; IMPOSING A LIQUOR EXCISE SURTAX ON RETAILERS; CHANGING CURRENT DISTRIBUTIONS OF THE LIQUOR EXCISE TAX FROM PERCENTAGES TO DOLLAR AMOUNTS AND INDEXING THE AMOUNTS FOR INFLATION; DISTRIBUTING THE REMAINDER OF THE REVENUE FROM THE LIQUOR EXCISE TAX AND ALL OF THE REVENUE FROM THE NEW LIQUOR EXCISE SURTAX TO A NEW ALCOHOL HARMS ALLEVIATION FUND; CREATING THE ALCOHOL HARMS ALLEVIATION FUND.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

SECTION 1. Section 7-1-6.40 NMSA 1978 (being Laws 1997, Chapter 182, Section 1, as amended) is amended to read:

"7-1-6.40. DISTRIBUTION OF LIQUOR EXCISE TAX--LOCAL DWI GRANT FUND--CERTAIN MUNICIPALITIES--DRUG COURT FUND--ALCOHOL

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1 HARMS ALLEVIATION FUND--DISTRIBUTION OF THE LIQUOR EXCISE
2 SURTAX TO THE ALCOHOL HARMS ALLEVIATION FUND.--

3 A. A distribution pursuant to Section 7-1-6.1 NMSA
4 1978 [~~in an amount equal to forty-five percent~~] of the net
5 receipts attributable to the liquor excise tax shall be made as
6 follows:

7 (1) prior to July 1, 2031:

8 (a) to the local DWI grant fund, in an
9 amount equal to two million five hundred thousand dollars
10 (\$2,500,000) monthly;

11 [~~B. A distribution pursuant to Section~~
12 ~~7-1-6.1 NMSA 1978 of twenty thousand seven hundred fifty~~
13 ~~dollars (\$20,750) monthly from the net receipts attributable to~~
14 ~~the liquor excise tax shall be made] (b) to a municipality
15 that is located in a class A county and that has a population
16 according to the most recent federal decennial census of more
17 than thirty thousand but less than sixty thousand and shall be
18 used by the municipality only for the provision of alcohol
19 treatment and rehabilitation services for street inebriates, in
20 an amount equal to twenty-five thousand dollars (\$25,000)
21 monthly; and~~

22 [~~G. Beginning July 1, 2019, a~~
23 ~~distribution pursuant to Section 7-1-6.1 NMSA 1978 in an amount~~
24 ~~equal to five percent of the net receipts attributable to the~~
25 ~~liquor excise tax shall be made] (c) to the drug court fund,~~

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1 in an amount equal to three hundred thousand dollars (\$300,000)
2 monthly; and

3 (2) on and after July 1, 2031, in amounts
4 calculated pursuant to Subsection B of this section.

5 B. No later than April 30, 2028 and April 30 of
6 each third year thereafter, the department shall calculate the
7 amounts to be distributed pursuant to Paragraph (1) of
8 Subsection A of this section as of July 1 of that year. The
9 distribution amounts shall be equal to the product, rounded to
10 the nearest whole cent, of the distributions provided in
11 Paragraph (1) of Subsection A of this section, multiplied by a
12 fraction with a numerator equal to the consumer price index for
13 the previous calendar year and a denominator equal to the
14 consumer price index for the calendar year 2025; provided that
15 the amount of distribution shall not be less than the
16 distribution made on July 1 of the previous year.

17 C. After the distributions are made pursuant to
18 Subsection A of this section, a distribution pursuant to
19 Section 7-1-6.1 NMSA 1978 shall be made to the alcohol harms
20 alleviation fund in an amount equal to the remainder of the net
21 receipts attributable to the liquor excise tax.

22 D. A distribution pursuant to Section 7-1-6.1 NMSA
23 1978 shall be made to the alcohol harms alleviation fund in an
24 amount equal to the net receipts attributable to the liquor
25 excise surtax.

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1 E. As used in this section, "consumer price index"
2 means the consumer price index for all urban consumers
3 published by the United States department of labor."

4 SECTION 2. Section 7-17-2 NMSA 1978 (being Laws 1966,
5 Chapter 49, Section 2, as amended) is amended to read:

6 "7-17-2. DEFINITIONS.--As used in the Liquor Excise Tax
7 Act:

8 A. "alcoholic beverages" means distilled or
9 rectified spirits, potable alcohol, brandy, whiskey, rum, gin,
10 aromatic bitters or any similar beverage, including blended or
11 fermented beverages, dilutions or mixtures of one or more of
12 the foregoing containing more than one-half of one percent
13 alcohol by volume, but "alcoholic beverages" does not include
14 medicinal bitters;

15 B. "barrel" means the equivalent of thirty-one
16 gallons;

17 [~~B-~~] C. "beer" means an alcoholic beverage obtained
18 by the fermentation of any infusion or decoction of barley,
19 malt and hops or other cereals in water and includes porter,
20 beer, ale and stout;

21 [~~G-~~] D. "cider" means an alcoholic beverage made
22 from the normal alcoholic fermentation of the juice of sound,
23 ripe apples or pears that contains not less than one-half of
24 one percent of alcohol by volume and not more than eight and
25 one-half percent of alcohol by volume;

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1 E. "consumer price index" means the consumer price
2 index for all urban consumers published by the United States
3 department of labor;

4 F. "craft distiller" means a craft distiller
5 licensed pursuant to Section 60-6A-6.1 NMSA 1978;

6 ~~[D-]~~ G. "department" means the taxation and revenue
7 department, the secretary of taxation and revenue or any
8 employee of the department exercising authority lawfully
9 delegated to that employee by the secretary;

10 ~~[E-]~~ H. "fortified wine" means wine containing more
11 than fourteen percent alcohol by volume when bottled or
12 packaged by the manufacturer, but "fortified wine" does not
13 include:

14 (1) wine that is sealed or capped by cork
15 closure and aged two years or more;

16 (2) wine that contains more than fourteen
17 percent alcohol by volume solely as a result of the natural
18 fermentation process and that has not been produced with the
19 addition of wine spirits, brandy or alcohol; or

20 (3) vermouth and sherry;

21 ~~[F-]~~ I. "microbrewer" means a person who produces
22 less than two hundred thousand barrels of beer per year;

23 ~~[G-]~~ J. "person" includes, to the extent permitted
24 by law, a federal, state or other governmental unit or
25 subdivision or an agency, department, institution or

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1 instrumentality thereof;

2 ~~[H.]~~ K. "small winegrower" means a winegrower who
3 produces less than one million five hundred thousand liters of
4 wine in a year;

5 ~~[I.]~~ L. "spirituous liquors" means alcoholic
6 beverages, except fermented beverages such as wine, beer, cider
7 and ale;

8 ~~[J.]~~ M. "wholesaler" means a person holding a
9 license issued under Section 60-6A-1 NMSA 1978 or a person
10 selling alcoholic beverages that were not purchased from a
11 person holding a license issued under Section 60-6A-1 NMSA
12 1978;

13 ~~[K.]~~ N. "wine" means an alcoholic beverage other
14 than cider that is obtained by the fermentation of the natural
15 sugar contained in fruit or other agricultural products, with
16 or without the addition of sugar or other products, and that
17 does not contain more than twenty-one percent alcohol by
18 volume; and

19 ~~[L.]~~ O. "winegrower" means a person licensed
20 pursuant to Section 60-6A-11 NMSA 1978."

21 **SECTION 3.** Section 7-17-5 NMSA 1978 (being Laws 1993,
22 Chapter 65, Section 8, as amended) is amended to read:

23 "7-17-5. IMPOSITION AND RATE OF LIQUOR EXCISE TAX.--

24 A. There is imposed on a wholesaler who sells
25 alcoholic beverages on which the tax imposed by this section

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1 has not been paid an excise tax, to be referred to as the
2 "liquor excise tax", at the [following] rates provided in
3 Subsections B through F of this section on alcoholic beverages
4 sold.

5 ~~[(1) on spirituous liquors, except as provided~~
6 ~~in Paragraph (9) of this subsection, one dollar sixty cents~~
7 ~~(\$1.60) per liter;~~

8 ~~(2) on beer, except as provided in Paragraph~~
9 ~~(5) of this subsection, forty-one cents (\$.41) per gallon;~~

10 ~~(3) on wine, except as provided in Paragraphs~~
11 ~~(4) and (6) of this subsection, forty-five cents (\$.45) per~~
12 ~~liter;~~

13 ~~(4) on fortified wine, one dollar fifty cents~~
14 ~~(\$1.50) per liter;~~

15 ~~(5) on beer manufactured or produced by a~~
16 ~~microbrewer and sold in this state, provided that proof is~~
17 ~~furnished to the department that the beer was manufactured or~~
18 ~~produced by a microbrewer, eight cents (\$.08) per gallon on the~~
19 ~~first thirty thousand barrels sold, twenty-eight cents (\$.28)~~
20 ~~per gallon for all barrels sold over thirty thousand barrels~~
21 ~~but less than sixty thousand barrels and forty-one cents (\$.41)~~
22 ~~per gallon for sixty thousand or more barrels sold;~~

23 ~~(6) on wine manufactured or produced by a~~
24 ~~small winegrower and sold in this state, provided that proof is~~
25 ~~furnished to the department that the wine was manufactured or~~

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1 ~~produced by a small winegrower:~~

2 ~~(a) ten cents (\$.10) per liter on the~~
3 ~~first eighty thousand liters sold;~~

4 ~~(b) twenty cents (\$.20) per liter on~~
5 ~~each liter sold over eighty thousand liters but not over nine~~
6 ~~hundred fifty thousand liters; and~~

7 ~~(c) thirty cents (\$.30) per liter on~~
8 ~~each liter sold over nine hundred fifty thousand liters but not~~
9 ~~over one million five hundred thousand liters;~~

10 ~~(7) on cider, except as provided in Paragraph~~
11 ~~(8) of this subsection, forty-one cents (\$.41) per gallon;~~

12 ~~(8) on cider manufactured or produced by a~~
13 ~~small winegrower and sold in this state, provided that proof is~~
14 ~~furnished to the department that the cider was manufactured or~~
15 ~~produced by a small winegrower, eight cents (\$.08) per gallon~~
16 ~~on the first thirty thousand barrels sold, twenty-eight cents~~
17 ~~(\$.28) per gallon for all barrels sold over thirty thousand~~
18 ~~barrels but less than sixty thousand barrels and forty-one~~
19 ~~cents (\$.41) per gallon for sixty thousand or more barrels~~
20 ~~sold; and~~

21 ~~(9) on spirituous liquors manufactured or~~
22 ~~produced by a craft distiller licensed pursuant to Section~~
23 ~~60-6A-6.1 NMSA 1978, provided that proof is provided to the~~
24 ~~department that the spirituous liquors were manufactured or~~
25 ~~produced by a craft distiller, for products up to ten percent~~

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1 ~~alcohol by volume, eight cents (\$.08) per liter for the first~~
2 ~~two hundred fifty thousand liters sold and twenty-eight cents~~
3 ~~(\$.28) per liter for the next two hundred fifty thousand liters~~
4 ~~sold and for products over ten percent alcohol by volume,~~
5 ~~thirty-two cents (\$.32) per liter on the first one hundred~~
6 ~~seventy-five thousand liters sold and sixty-five cents (\$.65)~~
7 ~~per liter on the next two hundred thousand liters sold.]~~

8 B. Prior to July 1, 2031, the liquor excise tax
9 imposed on spirituous liquors is as follows:

10 (1) if manufactured or produced by a craft
11 distiller; provided that proof is provided to the department
12 that the spirituous liquors were manufactured or produced by a
13 craft distiller:

14 (a) for products up to ten percent
15 alcohol by volume: 1) eight cents (\$.08) per liter for the
16 first two hundred fifty thousand liters sold; 2) twenty-eight
17 cents (\$.28) per liter for the next two hundred fifty thousand
18 liters sold; and 3) three dollars thirty-eight cents (\$3.38)
19 for each liter sold thereafter; and

20 (b) for products over ten percent
21 alcohol by volume: 1) thirty-two cents (\$.32) per liter on the
22 first one hundred seventy-five thousand liters sold; 2) sixty-
23 five cents (\$.65) per liter on the next two hundred thousand
24 liters sold; and 3) three dollars thirty-eight cents (\$3.38)
25 for each liter sold thereafter; and

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1 (2) for all other spirituous liquors, three
2 dollars thirty-eight cents (\$3.38) per liter sold.

3 C. Prior to July 1, 2031, the liquor excise tax
4 imposed on beer and cider is as follows:

5 (1) if manufactured or produced by a
6 microbrewer or small winegrower and sold in this state;
7 provided that proof is furnished to the department that the
8 beer or cider was manufactured or produced by a microbrewer or
9 small winegrower:

10 (a) eight cents (\$.08) per gallon on the
11 first thirty thousand barrels sold;

12 (b) twenty-eight cents (\$.28) per gallon
13 for all barrels sold over thirty thousand barrels but less than
14 sixty thousand barrels; and

15 (c) eighty-seven cents (\$.87) per gallon
16 for sixty thousand or more barrels sold; and

17 (2) for all other beer and cider, eighty-seven
18 cents (\$.87) per gallon sold.

19 D. Prior to July 1, 2031, the liquor excise tax
20 imposed on wine is as follows:

21 (1) if manufactured or produced by a small
22 winegrower and sold in this state; provided that proof is
23 furnished to the department that the wine was manufactured or
24 produced by a small winegrower:

25 (a) ten cents (\$.10) per liter on the

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1 first eighty thousand liters sold;

2 (b) twenty cents (\$.20) per liter on
3 each liter sold over eighty thousand liters but not over nine
4 hundred fifty thousand liters; and

5 (c) thirty cents (\$.30) per liter on
6 each liter sold over nine hundred fifty thousand liters but not
7 over one million five hundred thousand liters; and

8 (2) for all other wine, ninety-five cents
9 (\$.95) per liter sold.

10 E. Prior to July 1, 2031, the liquor excise tax
11 imposed on fortified wine is three dollars seventeen cents
12 (\$.3.17) per liter sold.

13 F. No later than April 30, 2028 and April 30 of
14 each third year thereafter, the department shall calculate the
15 rates of the liquor excise tax to be imposed as of July 1 of
16 that year. The rates of the liquor excise tax shall be equal
17 to the product, rounded down to the nearest whole cent, of the
18 rates provided in Subsections B through E of this section,
19 multiplied by a fraction with a numerator equal to the consumer
20 price index for the previous calendar year and a denominator
21 equal to the consumer price index for the calendar year 2025;
22 provided that the rate of the tax shall not be less than the
23 rate imposed on July 1 of the previous year.

24 ~~[B-]~~ G. The volume of wine transferred from one
25 winegrower to another winegrower for processing, bottling or

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1 storage and subsequent return to the transferor shall be
2 excluded pursuant to Section 7-17-6 NMSA 1978 from the taxable
3 volume of wine of the transferee. Wine transferred from an
4 initial winegrower to a second winegrower remains a tax
5 liability of the transferor, provided that if the wine is
6 transferred to the transferee for the transferee's use or for
7 resale, the transferee then assumes the liability for the tax
8 due pursuant to this section.

9 [G.] H. A transfer of wine from a winegrower to a
10 wholesaler for distribution of the wine transfers the liability
11 for payment of the liquor excise tax to the wholesaler upon the
12 sale of the wine by the wholesaler."

13 SECTION 4. A new section of the Liquor Excise Tax Act,
14 Section 7-17-5.2 NMSA 1978, is enacted to read:

15 "7-17-5.2. [NEW MATERIAL] IMPOSITION AND RATE OF LIQUOR
16 EXCISE SURTAX.--

17 A. In addition to the liquor excise tax, there is
18 imposed on a retailer who sells alcoholic beverages on which
19 the surtax imposed by this section has not been paid an excise
20 surtax, to be referred to as the "liquor excise surtax", at the
21 rate of twelve percent on alcoholic beverages sold.

22 B. As used in this section, "retailer" means a
23 person having a place of business in New Mexico who sells,
24 offers for sale or possesses for the purpose of selling
25 alcoholic beverages in New Mexico."

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1 SECTION 5. Section 7-17-6 NMSA 1978 (being Laws 1984,
2 Chapter 85, Section 4, as amended) is amended to read:

3 "7-17-6. DEDUCTION--INTERSTATE SALES--WINEGROWER-TO-
4 WINEGROWER TRANSFERS.--

5 A. A wholesaler may deduct the liters of spirituous
6 liquors, gallons of beer and liters of wine sold and shipped to
7 a person in another state from the units of alcoholic beverages
8 subject to the [~~tax~~] taxes imposed by the Liquor Excise Tax
9 Act; provided that the department may require the wholesaler to
10 submit evidence satisfactory to the department that the units
11 have been sold and shipped to a person in another state.

12 B. A winegrower may deduct the liters of wine
13 transferred to the winegrower from another winegrower for
14 processing, bottling or storage and subsequent return to the
15 transferor from the units of wine subject to the [~~liquor excise~~
16 ~~tax~~] taxes imposed by the Liquor Excise Tax Act on the licensed
17 premises of the winegrower."

18 SECTION 6. Section 7-17-9 NMSA 1978 (being Laws 1966,
19 Chapter 49, Section 7, as amended) is amended to read:

20 "7-17-9. EXEMPTION--CERTAIN SALES TO OR BY
21 INSTRUMENTALITIES OF ARMED FORCES.--Exempted from the [~~tax~~
22 ~~imposed by Section 7-17-5 NMSA 1978~~] taxes imposed by the
23 Liquor Excise Tax Act are alcoholic beverages sold to or by any
24 instrumentality of the armed forces of the United States
25 engaged in resale activities."

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1 SECTION 7. Section 7-17-10 NMSA 1978 (being Laws 1966,
2 Chapter 49, Section 8, as amended) is amended to read:

3 "7-17-10. DATE PAYMENT DUE.--The [~~tax~~] taxes imposed by
4 the Liquor Excise Tax Act [~~is~~] are to be paid on or before the
5 twenty-fifth day of the month following the month in which the
6 taxable event occurs."

7 SECTION 8. Section 7-17-11 NMSA 1978 (being Laws 1969,
8 Chapter 80, Section 1, as amended) is amended to read:

9 "7-17-11. REFUND OR CREDIT OF [~~TAX~~] TAXES.--The
10 department shall allow a claim for refund or credit as provided
11 in Sections 7-1-26 and 7-1-29 NMSA 1978 for the [~~tax imposed by~~
12 ~~Section 7-17-5 NMSA 1978~~] taxes imposed by the Liquor Excise
13 Tax Act and paid on alcoholic beverages destroyed in shipment,
14 spoiled or otherwise damaged as to be unfit for sale or
15 consumption upon submission of proof satisfactory to the
16 department of such destruction, spoilage or damage."

17 SECTION 9. Section 7-17-12 NMSA 1978 (being Laws 1984,
18 Chapter 85, Section 8, as amended) is amended to read:

19 "7-17-12. INTERPRETATION OF ACT--ADMINISTRATION AND
20 ENFORCEMENT OF [~~TAX~~] TAXES.--

21 A. The department shall interpret the provisions of
22 the Liquor Excise Tax Act.

23 B. The department shall administer and enforce the
24 collection of the [~~liquor excise tax~~] taxes imposed by the
25 Liquor Excise Tax Act, and the Tax Administration Act applies

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1 to the administration and enforcement of the [~~tax~~] taxes."

2 SECTION 10. [NEW MATERIAL] ALCOHOL HARMS ALLEVIATION
3 FUND.--

4 A. The "alcohol harms alleviation fund" is created
5 as a nonreverting fund in the state treasury. The fund
6 consists of appropriations, distributions, gifts, grants,
7 donations and bequests made to the fund and income from
8 investment of the fund. The department of finance and
9 administration shall administer the fund. Money in the fund is
10 subject to appropriation by the legislature for alcohol harms
11 prevention, treatment and recovery services to individuals
12 throughout New Mexico, including individuals harmed by a person
13 in need of those services; provided that twenty-five percent of
14 money appropriated from the fund in any year shall be for
15 Indian nations, tribes and pueblos to implement alcohol harms
16 prevention programs and treatment, including culturally
17 relevant practices. When appropriating the funds, the
18 legislature shall prioritize community-based initiatives that
19 address the needs of populations and communities that are
20 disproportionately impacted by excessive alcohol use and are
21 working to reduce health disparities.

22 B. Money in the fund shall be expended by warrant
23 of the secretary of finance and administration pursuant to
24 vouchers signed by the secretary or the secretary's authorized
25 representative.

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1 SECTION 11. Section 60-6A-11.1 NMSA 1978 (being Laws
2 2011, Chapter 109, Section 1) is amended to read:

3 "60-6A-11.1. DIRECT WINE SHIPMENT PERMIT--AUTHORIZATION--
4 RESTRICTIONS.--

5 A. A licensee with a winegrower's license or a
6 person licensed in a state other than New Mexico that holds a
7 winery license may apply to the director for and the director
8 may issue to the applicant a direct wine shipment permit. An
9 application for a direct wine shipment permit shall include:

10 (1) contact information for the applicant in a
11 form required by the department;

12 (2) an annual application fee of fifty dollars
13 (\$50.00) if the applicant does not hold a winegrower's license;

14 (3) the number of the applicant's winegrower's
15 license if the applicant is located in New Mexico or a copy of
16 the applicant's winery license if the applicant is located in a
17 state other than New Mexico; and

18 (4) any other information or documents
19 required by the director. Upon approval of an applicant for a
20 permit, the director shall forward to the taxation and revenue
21 department the name of each permittee and the contact
22 information for the permittee.

23 B. A direct wine shipment permit shall be valid for
24 a permit year. A permittee shall renew a direct wine shipment
25 permit annually as required by the department to continue

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1 making direct shipments of wine to New Mexico residents.

2 C. A permittee may ship:

3 (1) not more than two nine-liter cases of wine
4 monthly to a New Mexico resident who is twenty-one years of age
5 or older for the recipient's personal consumption or use, but
6 not for resale; and

7 (2) wine directly to a New Mexico resident
8 only in containers that are conspicuously labeled with the
9 words:

10 "CONTAINS ALCOHOL

11 SIGNATURE OF PERSON 21 YEARS OR OLDER REQUIRED

12 FOR DELIVERY".

13 D. A permittee shall:

14 (1) register with the taxation and revenue
15 department for the payment of the liquor excise tax, liquor
16 excise surtax and gross receipts taxes due on the sales of wine
17 pursuant to the permittee's activities in New Mexico;

18 (2) submit to the jurisdiction of New Mexico
19 courts to resolve legal actions that arise from the shipping by
20 the permittee of wine into New Mexico to New Mexico residents;

21 (3) monthly, by the twenty-fifth day of each
22 month following the month in which the permittee was issued a
23 direct wine shipment permit, pay to the taxation and revenue
24 department the liquor excise tax, [~~due~~] liquor excise surtax
25 and [~~the~~] gross receipts tax due; and

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1 (4) submit to an audit by an agent of the
2 taxation and revenue department of the permittee's records of
3 the wine shipped pursuant to this section to New Mexico
4 residents upon notice and during usual business hours.

5 E. As used in this section:

6 (1) "permit year" means the period between
7 July 1 and June 30 of a year; and

8 (2) "permittee" means a person that is the
9 holder of a direct wine shipment permit."

10 SECTION 12. EFFECTIVE DATE.--The effective date of the
11 provisions of this act is July 1, 2026.