

SAM – PURCHASES (Cont.)

TAX-FREE ALCOHOL

3661.3

(Revised 10/2014)

State agencies may purchase tax-free alcohol under their delegated purchasing authority. Agencies responsible for the purchase and administration of alcohol must apply for a permit from the Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury, Internal Revenue Service. Use this [link](#) to obtain information regarding obtaining a [permit](#). Further guidance can be found in Tax free alcohol information at this link:

http://www.ttb.gov/tax_audit/p51504.pdf