

## LEGISLATIVE BILL 111

Approved by the Governor June 2, 1973

Introduced by Carpenter, 48; Simpson, 46

AN ACT to amend sections 53-123.04, 53-124, 53-124.03, and 53-160.08, Reissue Revised Statutes of Nebraska, 1943, and sections 53-103, 53-112, 53-125, and 53-164.01, Revised Statutes Supplement, 1972, relating to alcoholic liquors; to define and redefine terms; to eliminate the membership list requirement for bottle clubs; to provide a salary increase; to change a fee; to eliminate a restriction; to provide a class of persons ineligible for a license; to restrict shipper's permits to manufacturers; to prohibit certain sales; to repeal the original sections; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 53-103, Revised Statutes Supplement, 1972, be amended to read as follows:

53-103. Unless the context otherwise requires, the definitions given in this section shall apply in all cases where any one of the defined terms appears in sections 53-101 to 53-1,118.

(1) This act shall be construed as referring exclusively to said sections.

(2) Alcohol shall mean the product of distillation of any fermented liquid, whether rectified or diluted, whatever may be the origin thereof, and shall include synthetic ethyl alcohol. It shall not include denatured alcohol or wood alcohol.

(3) Spirits shall mean any beverage which contains alcohol obtained by distillation, mixed with water or other substance in solution, and shall include brandy, rum, whiskey, gin, or other spirituous liquors, and such liquors when rectified, blended, or otherwise mixed with alcohol or other substances.

(4) Wine shall mean any alcoholic beverage obtained by the fermentation of the natural contents of fruits or vegetables, containing sugar, including such beverages when fortified by the addition of alcohol or spirits, as above defined.

(5) Beer shall mean a beverage obtained by alcoholic fermentation of an infusion or concoction of barley, or other grain, malt, and hops in water, and shall include, among other things, beer, ale, stout, lager beer, near beer, porter and the like.

(6) Alcoholic liquor shall include the four varieties of liquor above defined, 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 this act shall not apply to (a) alcohol used in the manufacture of denatured alcohol produced in accordance with acts of Congress and regulations promulgated thereunder, (b) flavoring extracts, syrups, or medicinal, mechanical, scientific, culinary, or toilet preparations, or food products unfit for beverage purposes, but shall not be construed to exclude or not apply to alcoholic liquor used in the manufacture, preparation, or compounding of such products, or (c) wine intended for use and used by any church or religious organization for sacramental purposes.

(7) Original package shall mean any bottle, flask, jug, can, cask, barrel, keg, hogshead, or other receptacle or container whatsoever, used, corked, or capped, sealed, and labeled by the manufacturer of alcoholic liquor, to contain and to convey any alcoholic liquor.

(8) Manufacturer shall mean every brewer, fermenter, distiller, rectifier, winemaker, blender, processor, bottler, or person who fills or refills an original package and others engaged in brewing, fermenting, distilling, rectifying, or bottling alcoholic liquors as above defined, including a wholly owned affiliate or duly authorized agent for a manufacturer.

(9) Nonbeverage user shall mean every manufacturer of any of the products set forth and described in section 53-160, when the same contains alcoholic liquor, and all laboratories, hospitals, and sanatoria using alcoholic liquor for nonbeverage purposes.

(10) Manufacture shall mean to distill, rectify, ferment, brew, make, mix, concoct, process, blend, bottle, or fill an original package with any alcoholic liquor, and shall include blending but shall not include the mixing or other preparation of drinks for serving by those persons authorized and permitted in this act to serve drinks for consumption on the premises where sold.

(11) Distributor, distributorship, wholesaler, or jobber shall mean the person importing or causing to be imported into the state, or purchasing or causing to be purchased within the state, alcoholic liquors for sale or resale to retailers licensed under this act, whether the business of the distributor, distributorship, wholesaler, or jobber is conducted under the terms of a franchise or any other form of an agreement with a manufacturer or manufacturers, or has caused alcoholic liquors to be imported into the state or purchased in the state from a manufacturer or manufacturers and was licensed to conduct such a business by the commission on May 1, 1970, or has been so licensed since that date.

(12) Person shall mean any natural person, trustee, corporation, partnership, or association.

(13) Retailer shall mean a person who sells, or offers for sale, alcoholic liquors for use and consumption and not for resale in any form.

(14) Sell at retail and sale at retail shall refer to and mean sales for use or consumption and not for resale in any form.

(15) Commission shall mean the Nebraska Liquor Control Commission.

(16) Sale shall mean any transfer, exchange, or barter in any manner or by any means whatsoever for a consideration, and shall include all sales made by any person, whether principal, proprietor, agent, servant, or employee.

(17) To sell shall mean to solicit or receive an order for, to keep or expose for sale, or to keep with intent to sell.

(18) Restaurant shall mean any public place kept, used, maintained, advertised, and held out to the public as a place where meals are served, and where meals are actually and regularly served, without sleeping accommodations, such place being provided with adequate and sanitary kitchen and dining room equipment and capacity and having employed therein a sufficient number and kind of employees to prepare, cook, and serve suitable food for its guests.

(19) Club shall mean a corporation organized under the laws of this state, not for pecuniary profit, solely for the promotion of some common object other than the sale or consumption of alcoholic liquors, kept, used, and maintained by its members through the payment of

annual dues, and owning, hiring, or leasing a building or space in a building, of such extent and character as may be suitable and adequate for the reasonable and comfortable use and accommodation of its members and their guests and provided with suitable and adequate kitchen and dining room space and equipment and maintaining a sufficient number of servants and employees for cooking, preparing, and serving food and meals for its members and their guests; provided, that such club files with the local governing body at the time of its application for a license under this act two copies of a list of names and residences of its members, and similarly files within ten days of the election of any additional member his name and address; and provided further, that its affairs and management are conducted by a board of directors, executive committee, or similar body chosen by the members at their annual meeting, and that no member or any officer, agent, or employee of the club is paid, or directly or indirectly receives, in the form of salary or other compensation, any profits from the distribution or sale of alcoholic liquor to the club or the members of the club or its guests introduced by members other than the amount of such salary as may be fixed and voted at any annual meeting by the members or by its board of directors or other governing body out of the general revenue of the club.

(20) Hotel shall mean every building or other structure kept, used, maintained, advertised, and held out to the public to be a place where food is actually served and consumed and sleeping accommodations are offered for adequate pay to travelers and guests, whether transient, permanent, or residential, in which twenty-five or more rooms are used for the sleeping accommodations of such guests and having one or more public dining rooms where meals are served to such guests, such sleeping accommodations and dining rooms being conducted in the same buildings in connection therewith and such building or buildings, structure or structures being provided with adequate and sanitary kitchen and dining room equipment and capacity.

(21) Nonprofit corporation shall mean a corporation, whether located within any incorporated city or village or not, organized under the laws of this state, not for profit, and which has been exempted from the payment of federal income taxes, as provided by section 501 (C), (4), (7) or (8), Internal Revenue Code of 1954, on November 22, 1963.

(22) The words bottle club shall mean an operation, whether formally organized as a club having a regular membership list, dues, officers, and meetings or

not, keeping and maintaining premises where persons who have made their own purchases of alcoholic liquors congregate for the express purpose of consuming such alcoholic liquors upon the payment of a fee or other consideration, including among other services the sale of foods, ice, mixes, or other fluids for alcoholic drinks and the maintenance of space for the storage of alcoholic liquors belonging to such persons and facilities for the dispensing of such liquors through a locker system, card system, or pool system, which shall not be deemed or considered a sale of alcoholic liquor. Such operation may be conducted by a club as defined in subdivision (19) of this section, an individual, partnership, or corporation. An accurate and current membership list shall be maintained upon the premises which contains the names and residences of its members.

(23) Minor shall mean any person, male or female, under nineteen years of age, regardless of marital status.

(24) The term brand shall mean alcoholic liquors which are identified as the product of a specific manufacturer.

(25) The terms franchise or agreement when used with reference to the relationship between a manufacturer and distributor, shall include one or more of the following: (a) A commercial relationship of a definite duration or continuing indefinite duration which is not required to be in writing; (b) the relationship whereby the franchisee is granted the right to offer and sell brands thereof by the franchisor; (c) the relationship whereby the franchise, as an independent business, constitutes a component of franchisor's distribution system; (d) the operation of franchisee's business is substantially associated with the franchisor's brand, advertising or other commercial symbol designating the franchisor; and (e) the operation of the franchisee's business is substantially reliant on the franchisor for the continued supply of beer.

(26) The term franchisor shall have the same meaning as the term manufacturer as defined in subdivision (8) of this section.

(27) The term franchisee shall have the same meaning as the terms distributor, distributorship, wholesaler or jobber as defined in subdivision (11) of this section.

(28) The terms territory or sales territory shall mean the franchisee or distributor's area of sales

responsibility for the brand or brands of the manufacturer.

(29) Cost shall mean the price of any item of liquor to the retailer plus fifteen per cent of such price, which is declared as a matter of legislative determination to represent the average minimum overhead necessarily incurred in connection with the sale by the retailer of such item of liquor.

(30) Price shall mean the maximum price per case or per container if sold in broken case lots to the retail licensee contained in the applicable schedules or amendments filed with the commission pursuant to sections 53-168.02 and 53-168.03 by the wholesaler, distributor, or manufacturer for the twelve-month period immediately preceding the latest filing of such schedules or amendments.

Sec. 2. That section 53-112, Revised Statutes Supplement, 1972, be amended to read as follows:

53-112. Each member of the commission shall receive an annual salary of not to exceed ten twelve thousand five hundred dollars, to be fixed by the Governor, payable monthly. The salary of the secretary of the commission shall be fixed by the commission, payable monthly. All clerks, inspectors, and employes of the commission shall receive reasonable compensation in an amount fixed by the commission, subject to the approval in writing of the Governor.

Sec. 3. That section 53-123.04, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

53-123.04. A retailer's license shall allow the licensee to sell and offer for sale at retail either in the original package or otherwise, as therein prescribed, in the premises specified in such license, alcoholic liquors or beer regardless of alcoholic content for use or consumption but not for resale in any form; ~~provided, that sale by a retailer to the holder of a bottle club license shall not be considered as a wholesale sale nor as a sale for resale; and provided further, that for the purposes of this act possession of a federal wholesale tax stamp shall not be deemed evidence of a wholesale transaction; Provided, that in all counties a holder of a bottle club license shall be authorized to sell alcoholic liquors for consumption on the premises, without complying with that part of subdivision (22) of section 53-103 pertaining to membership and maintaining membership lists.~~

Sec. 4. That section 53-124, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

53-124. At the time application is made to the commission for a license of any class, the applicant shall pay the fee hereinafter provided. The fees for annual licenses finally issued by the commission shall be as follows:

(1) For a license to manufacture alcohol and spirits ..... \$1,000.00;

(2) For a license to manufacture beer and wine:

A. Beer, regardless of alcoholic content:

(a) 1 to 100 barrel daily capacity, or any part thereof ..... \$100.00

(b) 100 to 150 barrel daily capacity ..... 200.00

(c) 150 to 200 barrel daily capacity ..... 350.00

(d) 200 to 300 barrel daily capacity ..... 500.00

(e) 300 to 400 barrel daily capacity ..... 650.00

(f) 400 to 500 barrel daily capacity ..... 700.00

(g) 500 barrel daily capacity, or more ..... 800.00;

B. Wines ..... \$250.00;

Provided, the words daily capacity, as used herein, shall mean the average daily barrel production for the previous twelve months of manufacturing operation; and provided further, if no such basis for comparison exists, the manufacturing licensee shall pay in advance for the first year's operation a fee of five hundred dollars;

(3) Alcoholic liquor distributor's license, for the first and each additional wholesale distributing place of business operated in this state by the same licensee and wholesaling or jobbing alcoholic liquors, except beer ..... \$500.00;

- (4) Beer distributor's license, for the first and each additional wholesale distributing place of business operated in this state by the same licensee and wholesaling or jobbing beer only .....\$250.00;
  
- (5) For a retailer's license:
  - A. Beer only, within the corporate limits of cities and villages, for consumption on the premises, regardless of alcoholic content, the sum of ten dollars in villages of five hundred population or less; twenty-five dollars in villages or cities, as the case may be, having a population of more than five hundred inhabitants and not more than twenty-five hundred inhabitants; fifty dollars in cities having a population of more than twenty-five hundred inhabitants and less than ten thousand inhabitants; and one hundred dollars in cities having a population of ten thousand inhabitants or more;
  
  - B. Beer only, for consumption off the premises, regardless of alcoholic content, sales in the original packages only, the sum of twenty-five dollars;
  
  - C. Alcoholic liquors within the corporate limits of cities and villages, for consumption on the premises and off the premises, sales in original packages only, the sum of two hundred and fifty dollars; Provided, this license held by a nonprofit corporation shall be restricted to consumption on the premises only;
  
  - D. Alcoholic liquors, including beer, regardless of alcoholic content, within the corporate limits of cities and villages, for consumption off the premises, sales in the original packages only, the sum of one hundred and fifty dollars;
  
  - E. Alcoholic liquors without the corporate limits of cities and villages, in counties mentioned in section 53-127, for consumption off the premises, sales in the original packages only, not less than one hundred and fifty dollars for each license;
  
  - F. Beer only, regardless of alcoholic content, without the corporate limits of cities and



villages, for consumption on the premises, not less than twenty-five dollars for each license, the precise amount in each case to be such sum as shall equal the amount of license fee herein fixed plus the occupation tax fixed by ordinance, if any, in the nearest incorporated city or village in the same county;

- G. Alcoholic liquors without the corporate limits of cities or villages in existing privately-owned recreation areas, on which are located hotels or motels to be licensed in which twenty-five or more rooms are used for the sleeping accommodations of guests and having one or more public dining rooms where meals are served and which are of sufficient size to serve at least one hundred patrons, which recreational areas shall have, after licensing, a principal business purpose or purposes other than the sale of alcoholic liquors and have at least one hundred sixty acres of real estate of the area under contiguous single ownership or lease, for consumption on the premises and off the premises, sales in original packages only, the sum of two hundred fifty dollars. The commission shall first find that the proposed licensed premises are a part of an existing recreational area of substantial size and operation and that such area does, in fact, have a recreational purpose; subsequent to this finding the commission shall then determine that the issuance of the proposed license would be in the public interest;
- H. Alcoholic liquors, including beer, issued to a nonprofit corporation, for consumption on the premises, which license shall not be issued to any corporation authorized by law to receive a license under the provisions of subdivision (5) C. of this section; Provided, that this provision shall not apply when the nonprofit corporation shall be open for sale of alcoholic liquors, including beer, for consumption on the premises not more than two days in any week:
- (a) Within the corporate limits of cities and villages, for consumption on the premises, regardless of alcoholic content, the sum of twenty dollars in villages of five hundred population or less; fifty dollars in villages or

cities, as the case may be, having a population of more than five hundred inhabitants and not more than twenty-five hundred inhabitants; one hundred dollars in cities having a population of more than twenty-five hundred inhabitants and less than ten thousand inhabitants; and two hundred dollars in cities having a population of ten thousand inhabitants or more; and

- (b) Without the corporate limits of cities and villages, for consumption on the premises, not less than two hundred fifty dollars for each license, the precise amount in each case to be such sum as shall equal the amount of license fee herein fixed plus the occupation tax fixed by ordinance, if any, in the nearest incorporated city or village in the same county; Provided, that if the incorporated city or village does not have an occupation tax for non-profit corporation licenses, then the licensee shall pay an amount equal to a class C license occupation tax for such city or village; and provided further, the applicable fee shall be paid by the applicant or licensee, as the case may be, directly to the city or village treasurer in the case of class A, C and H (a) licenses; directly to the city or village treasurer in the case of class B licenses within the corporate limits of cities and villages, directly to the county treasurer in the case of class B and H (b) licenses outside of the corporate limits of cities and villages; directly to the commission in the case of class D and E licenses; and directly to the county treasurer in the case of class F and G licenses;

- (6) For a railroad license ..... \$100.00  
and \$1.00 for each duplicate;
- (7) For a boating license ..... \$ 50.00
- (8) For a nonbeverage user's license:
  - Class 1 ..... \$ 5.00
  - Class 2 ..... 25.00
  - Class 3 ..... 50.00
  - Class 4 ..... 100.00
  - Class 5 ..... 250.00;

- (9) Bottle club license ..... \$250.00  
in any county having a population of less than five thousand five hundred inhabitants, and \$500.00 in any county having a population of five thousand five hundred inhabitants or more; Provided, that no such license shall be issued within the corporate limits of any city or village when a license as provided in subdivision (5) C. of this section has been issued in such city or village; and

- (10) For an airline license ..... \$100.00  
 and \$1.00 for each duplicate.

The license year, unless otherwise provided in this act, shall commence on May 1 of each year and shall end on the following April 30. During the license year, no license shall be issued for a sum less than the amount of the annual license fee as fixed in this section, regardless of the time when the application for such license shall have been made.

Sec. 5. That section 53-124.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

53-124.03. The provisions of sections 53-124.02 to 53-124.07 shall not apply to the acquisition of an additional license or licenses or an interest therein; when such license is issued to a person for use in connection with the operation of a hotel containing at least twenty-five sleeping rooms or is restricted to on premise sale of beer only in a restaurant.

Sec. 6. That section 53-125, Revised Statutes Supplement, 1972, be amended to read as follows:

53-125. No license of any kind shall be issued to (1) a person who is not a resident of the county in which the premises covered by the license are located, except in case of railroad, airline, or boat licenses, (2) a person who is not of good character and reputation in the community in which he resides, (3) a person who is not a citizen of the United States, (4) a person who has been convicted of or has pleaded guilty to a felony under the laws of the State of Nebraska, any other state, or of the United States, (5) a person who has been convicted of or has pleaded guilty to being the keeper of or is keeping a house of ill fame, (6) a person who has been convicted of or has pleaded guilty to being the proprietor of a gambling house, or of pandering or other crime or misdemeanor opposed to decency and morality, (7) a person whose license issued under this act has been revoked for cause, (8) a person who at the time of

application for renewal of any license issued hereunder would not be eligible for such license upon a first application, (9) a copartnership, unless one of the copartners is a resident of the county, in which the premises covered by the license is located, and unless all the members of such copartnership shall otherwise be qualified to obtain a license, (10) a corporation, if any officer, manager or director thereof, or any stockholder, owning in the aggregate more than twenty-five per cent of the stock of such corporation would be ineligible to receive a license hereunder for any reason other than citizenship and residence within the governmental subdivision; Provided, this subdivision shall not apply to railroad licenses; and provided further, that where the trustee is the licensee, the beneficiary or beneficiaries of the trust shall comply with the requirements of this section, but nothing in this section shall prohibit any such beneficiary from being a minor or a person who is mentally incompetent, (11) a person whose place of business is conducted by a manager or agent unless such manager or agent possesses the same qualifications required of the licensee, or (12) a person who does not own the premises for which a license is sought, or does not have a lease thereon for the full period for which the license is to be issued, or (13) except for persons presently possessing a valid license issued by the commission, to a husband or wife, either as an individual, a partner, or as an officer or stockholder in a corporation if the spouse of such husband or wife is ineligible to secure a license in his or her own name.

Sec. 7. That section 53-160.08, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

53-160.08. No licensee shall sell alcoholic liquor, including beer, ~~unless the person to whom the sale is made, is inside the building for which the license is granted at the time the sale is being made to any person for consumption off the licensed premises while such person is in any manner within any motor vehicle; Provided,~~ that the provisions of this section shall not apply to sales for consumption on the licensed premises.

Sec. 8. That section 53-164.01, Revised Statutes Supplement, 1972, be amended to read as follows:

53-164.01. Payment of the tax provided for in section 53-160 on alcoholic liquors shall be paid by the manufacturer or distributor as herein provided. All aforesaid manufacturers or distributors, whether within or without this state, shall, on or before the

twenty-fifth day of each calendar month commencing on the twenty-fifth day of the calendar month following the month in which the aforesaid shipments are made, make a report under oath to the Nebraska Liquor Control Commission upon forms to be furnished by the Nebraska Liquor Control Commission for the purpose of showing the exact total amount in gallons of alcoholic liquors or fractional parts thereof shipped by such aforesaid manufacturer or distributor whether within or without the State of Nebraska, during the preceding calendar month. Such report shall also contain a statement of the exact total amount in gallons, or fractional parts thereof, of alcoholic liquors, except beer, shipped to holders of retailer's licenses within this state. All reports submitted by such manufacturer or distributor, as required by the provisions of this section, shall contain such other information as the Nebraska Liquor Control Commission may require. The manufacturer or distributor shall, at the time of the filing of the report, pay to the Nebraska Liquor Control Commission the amount of the tax due on beer shipped to distributors within this state and on alcoholic liquors, except beer, shipped to holders of retailer's licenses within this state at the rate fixed in accordance with the provisions of section 53-160; said tax to be due on the date the aforesaid report is due, less a discount of one per cent of such tax on alcoholic liquors as defined by subdivision (6) of section 53-103, and which discount shall be deducted from the payment of such tax before remittance thereof to the Nebraska Liquor Control Commission, which discount shall be shown in such report to the Nebraska Liquor Control Commission as required in this section, and which discount shall be a commission for the making of such report, for the timely payment of such tax, but if such tax is not paid within the time provided herein, then such discount shall not be allowed and the same shall not be deducted from the payment of such tax.

A penalty of ten per cent of the amount of the tax shall be collected by the Nebraska Liquor Control Commission if the aforesaid report is not filed by the twenty-fifth day of the calendar month or if the tax is not paid to the Nebraska Liquor Control Commission by the twenty-fifth day of the calendar month and in addition thereto, interest on the tax shall be collected at the rate of one per cent per month, or fraction of a month, from the date the tax became due until paid.

No tax shall be levied or collected on alcoholic liquors manufactured within the State of Nebraska and shipped or transported outside the State of Nebraska for sale and consumption outside the State of Nebraska.

In order to insure the payment of all state taxes imposed by law on alcoholic liquors together with all interest and penalties thereon, all persons required to make reports and payment of such tax shall first enter into a surety bond with corporate surety, both such bond form and surety to be approved by the Nebraska Liquor Control Commission. In lieu of such corporate surety bond, there may be filed a personal bond in such form as the commission may prescribe and secured by the pledge of property having a net value over and above any encumbrance or encumbrances thereon at least double the amount of the bond required. Subject to the limitations hereinafter specified, the amount of such bond required of any taxpayer shall be fixed by the Nebraska Liquor Control Commission and may be increased or reduced by it at any time; provided, that in fixing the amount, the Nebraska Liquor Control Commission shall require a bond in a total amount equal to the amount of the taxpayer's estimated maximum monthly excise tax, ascertained in such manner as the Nebraska Liquor Control Commission may deem proper; and provided further, nothing contained in this section shall be construed to prevent or prohibit the commission from accepting and approving bonds which run for a term longer than the license period. In any event, the amount of such bond required of any one taxpayer shall not be less than one thousand dollars nor more than one hundred thousand dollars. These bonds shall be filed with the Nebraska Liquor Control Commission.

No person shall order or receive alcoholic liquors in this state which have been shipped directly to him from outside this state by any person other than a holder of a permit for a license year issued by the Nebraska Liquor Control Commission. The Nebraska Liquor Control Commission may issue such permits to out-of-state shippers manufacturers which shall allow the permittee to ship alcoholic liquors to and only to holders of a distributor's license issued under the provisions of this section. A fee of one hundred dollars shall be charged by the Nebraska Liquor Control Commission for each permit issued. The application for such permit and the permit shall be in such form as the Nebraska Liquor Control Commission shall prescribe. The application shall contain all such provisions as the Nebraska Liquor Control Commission shall deem proper and necessary to effectuate the purpose of this section and shall include, but without limitation by reason of this special mention, a provision that the permittee in consideration of the issuance of a permit, agrees:

(1) To comply with and be bound by the provisions of this section pertaining to the making and filing of a bond and the making and filing of returns, the payment of

taxes, penalties, interest, and the keeping of records;

(2) That he will permit and be subject to all of the powers granted by the provisions of this section to the Nebraska Liquor Control Commission or its duly authorized employees or agents for inspection and examination of his premises and his records; and to pay his actual expenses excluding salary, reasonably attributable to such inspections and examinations made by duly authorized employees of the Nebraska Liquor Control Commission, if within the United States; and

(3) If any such permittee violates any of the provisions of his application or of the provisions of this section, or the rules of the Nebraska Liquor Control Commission, the Nebraska Liquor Control Commission may revoke or suspend such permit for such period of time as it may determine.

Where a manufacturer or distributor shall sell and deliver beer upon which the tax has been paid to any instrumentality of the armed forces of the United States engaged in resale activities as provided in section 53-160.01, the manufacturer or distributor shall be entitled to a credit in the amount of the tax paid upon such beer sold and delivered to such person or persons in the event no tax is due on said beer as provided in section 53-160.01, and the amount of said credit, if any, shall be deducted from the tax due on the following monthly report, as provided by the provisions of this section to be filed, or shall be allowed as a credit on subsequent reports until liquidated.

Sec. 9. That original sections 53-123.04, 53-124, 53-124.03, and 53-160.08, Reissue Revised Statutes of Nebraska, 1943, and sections 53-103, 53-112, 53-125, and 53-164.01, Revised Statutes Supplement, 1972, are repealed.

Sec. 10. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.