

# OTC issues tax notice related to curbside or drive-through sales of packaged beer and wine

By Phillips Murrah Director [Dawn M. Rahme](#)

The ABLE Commission recently issued an advisory letter allowing restaurants holding mixed beverage licenses to sell packaged beer and wine in conjunction with food sales through curbside pickup or drive-through.

In response, the Oklahoma Tax Commission [issued a notice dated March 20, 2020](#) addressing the mixed beverage tax related to curbside or drive-through sales of packaged beer and wine.

The Oklahoma Tax Commission's notice provides that such sales do not constitute mixed beverages that are subject to the 13.5% mixed beverage tax. However, the sale of packaged beer and wine in these instances should be treated as a retail sale subject to regular sales tax.

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Dawn M. Rahme is a Director and a member of the Firm's Executive

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