

Regulation 2559.1. Rebuttable Presumption - Distilled Spirits.

The presumption in Regulation 2559 may be rebutted by the manufacturer of the alcoholic beverage filing a report, under penalty of perjury, with the Board stating that the alcoholic beverage contains less than 0.5 percent alcohol by volume derived from flavors or other ingredients containing alcohol obtained from the distillation of agricultural products and specifying the sources of the alcohol content of the alcoholic beverage, including the alcohol by volume derived from flavors or other ingredients containing alcohol obtained by distillation. Additionally, the Board may require a copy of the manufacturer's "Statement of Process" or "Formula" filed with the Alcohol and Tobacco Tax Trade Bureau, its predecessor agency or successor agency.

Authority: Section 32451, Revenue and Taxation Code.

Reference: Sections 32002, 32452, 32453 Revenue and Taxation Code; Sections 23004, 23005, 23007, Business and Professions Code.