

# HARD CIDER FREQUENTLY ASKED QUESTIONS

## **What is considered "hard cider" in Oregon?**

"Hard cider" means an alcoholic beverage made from the fermentation of the juice of apples or pears and that contains more than one-half of one percent of alcohol by volume (ABV) but not more than 8.5 percent ABV and includes, but is not limited to, flavored, sparkling, carbonated, or fortified cider.

## **What type of license do I need to produce hard cider in Oregon?**

A Winery License is required to produce hard cider in Oregon.

## **What is the maximum alcohol by volume (ABV) of hard cider?**

The maximum ABV for hard cider is 8.5%. Hard cider containing 8.51% ABV and higher is likely considered a wine.

## **May hard cider be flavored?**

Yes, as long as the base product used is apple or pear juice. If the hard cider contains no apple or pear juice, it is considered a wine.

## **How is hard cider taxed? When is the tax due?**

Hard cider is taxed at the malt rate of \$2.60 per barrel. The tax is due when the hard cider is removed from bond or imported into Oregon.

## **Does hard cider qualify for the "small winery exemption" under ORS 473.050(5)?**

Hard cider as defined under ORS 471.023 and ORS 471.015 DOES NOT qualify for the small winery exemption.

## **What are the reporting requirements for hard cider? Where do I get the forms?**

Manufacturers and importers of hard cider are required to file monthly reports with the OLCC, regardless of activity. Current forms can be found on the OLCC website:

[https://www.oregon.gov/olcc/Pages/privilege\\_tax.aspx](https://www.oregon.gov/olcc/Pages/privilege_tax.aspx)

## **Do I need a privilege tax bond?**

Yes, hard cider producers and importers typically have a privilege tax liability and will not qualify for a privilege tax bond waiver. For more information on the bond requirement please send an email to

[olcc.bonds@oregon.gov](mailto:olcc.bonds@oregon.gov) .



*For more information contact:*

**The Privilege Tax Team at:**

[Olcc.privilegetax@oregon.gov](mailto:Olcc.privilegetax@oregon.gov)



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