

OREGON LIQUOR CONTROL COMMISSION

Hard Cider

Frequently Asked Questions

What is considered Cider in Oregon?

Effective January 1, 2018, ORS 471.023 and ORS 471.015 define Cider as:

An alcoholic beverage made from the fermentation of the juice of apples or pears that contains not more than 8.5 percent alcohol by volume, including, but not limited to, flavored, sparkling or carbonated cider.

What type of license do I need to produce Cider?

A Winery License is required to produce Cider.

What is the alcohol content of Cider?

The alcohol content for Cider changed in 2018 to 8.5% from 7.0%. Cider containing 8.51% alcohol and higher is considered a wine.

Can Cider be flavored?

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

How is Cider taxed? When is tax due?

Cider is taxed at the malt rate of \$2.60 per barrel. Tax is assessed when the Cider is removed from Bond.

Does Cider qualify for the Small Winery Exemption?

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

What are the reporting requirements of Cider? Where do I get the forms?

Wineries that produce Cider are required to file monthly, regardless of activity. Current forms can be found on the OLCC website:

www.oregon.gov/OLCC/privilege_tax.shtml.

Do I need a Bond?

Yes, Cider producers typically have a tax liability and will not qualify for a bond waiver.



For more information contact:

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The mission of the OLCC is to promote the public interest through the responsible sale and service of alcoholic beverages.

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