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OPINION NO. 2026-01

ALCOHOL; CLARK COUNTY;
LICENSES; LIQUOR; PERMITS;
REGULATIONS; SALES; TAXATION;
TAXES; WHOLESALE: A licensed retail liquor store can receive, temporarily store, and transfer liquor to an affiliated licensed retail liquor store provided both retail liquor stores comply with NRS 369.4863's requirements. However, NRS 369.4863 does not apply to beer, and thus storage and transfer of beer does not fall within NRS 369.4863's exception to Nevada's three-tier system. With regard to licensing, NRS 369.4863 does require the retail liquor store that holds the liquor to obtain an additional license to allow it to transfer the liquor.

Zach Conine
State Treasurer
Office of the State Treasurer
101 N. Carson Street
Suite 4
Carson City, NV 89701-4786

Dear Treasurer Conine,

Pursuant to NRS 228.150, you have requested an opinion from this office regarding the application of Nevada's three-tier system to a scenario involving an owner of fourteen bars who wants to establish a warehouse at which the fourteen affiliated bars will store liquor they have purchased in bulk to be transferred to themselves as needed. This letter addresses your questions.

QUESTIONS

Whether a bar owner may, under NRS 369.4863, store liquor for individual bars in a shared location and then transport the alcohol to the individual bars when the alcohol is needed. If yes, whether storing liquor at a shared location and transferring it to another location on an as-needed basis results in additional tax and/or additional licensing requirements.

SHORT ANSWER

A licensed retail liquor store can receive, temporarily store, and transfer liquor to an affiliated licensed retail liquor store provided both retail liquor stores comply with NRS 369.4863's requirements. So long as the retail liquor stores comply with NRS 369.4863's requirements, the storage and transfer of the liquor to an affiliated retail liquor store is not a sale and does not incur additional taxes. However, NRS 369.4863 does not apply to beer, and thus storage and transfer of beer do not fall within NRS 369.4863's exception to Nevada's three-tier system. With regard to licensing, NRS 369.4863 does require the retail liquor store that holds the liquor to obtain an additional license to allow it to transfer the liquor.

LAW AND ANALYSIS

Nevada has a three-tier system regulating the sale of alcohol.

The sale of alcohol in Nevada operates in a three-tier system, which generally prohibits any person from engaging in business in more than one tier. Relevant here are the tiers for wholesaling and retail. A "wholesale dealer" or "wholesaler" is "a person licensed to sell liquor as it is originally packaged to retail liquor stores or to another licensed wholesaler, or to transfer malt beverages and wine to an estate distillery pursuant to NRS 597.230 and 597.240, respectively." NRS 369.130. Importantly, a wholesaler cannot "sell to the consumer or general public." *Id.*; *see also* NRS 369.470. A "retail liquor store," on the other hand, is "an establishment where beers, wines and liquors, in original packages or by the drink, are sold to a consumer." NRS 369.090.

"[I]t is a privilege to engage in the business of selling intoxicating liquor at the wholesale or retail level in this state." NRS 369.485(1)(a). As such, the Legislature "impose[d] certain restrictions on the exercise of such privilege." NRS 369.485(1)(b). Notably, not only can a wholesaler not sell

alcoholic beverages to a consumer or the general public (NRS 369.130), a wholesaler cannot, among other things, acquire or control a retail liquor store (NRS 369.485(1)(c)), or “[f]urnish or provide any premises, building, bar or equipment to a retail liquor store” (NRS 369.485(3)(c)). On its face, these statutes generally preclude a retail liquor store from opening a warehouse to store alcoholic beverages for several retail liquor stores, as the warehousing of alcoholic beverages for several retail liquor stores is generally a wholesaler function.

NRS 369.4863 creates an exception to the three-tier system for the temporary storage of liquor.

NRS 369.4863 does provide an exception, however, where a retail liquor store may temporarily store liquor for other retail liquor stores. While a “retail liquor store” generally refers only to establishments selling liquor to the general public (NRS 369.090), for purposes of this exception alone, a retail liquor store “includes a facility that is owned or operated by a retailer and is used for the temporary storage and transfer of liquor pursuant to this section” (NRS 369.4863(6)(e)). Thus, under NRS 369.4863, a retail liquor store may operate a warehouse to temporarily store and transfer liquor to affiliated retail liquor stores, so long as the retail liquor store operating the warehouse satisfies the remaining requirements of NRS 369.4863.

NRS 369.4863 specifies that a retail liquor store can receive, store, and transfer original packages of liquor to another affiliated retail liquor store as long as (1) each affiliated retail liquor store involved in such a scenario is in the marketing area of the wholesale dealer that holds the franchise for the brand of liquor purchased; (2) the initial “retail liquor store obtains a special permit for transportation” under NRS 369.450(4); (3) the initial retail liquor store “[o]btained the original package of liquor in compliance with the provisions of this Chapter and Chapter 597 of NRS”; and (4) the initial retail liquor store “[i]s an affiliate of the retail liquor store that receives the transfer.” NRS 369.4863(1)(a)-(c). If the retail liquor stores are not in the same marketing area, the receipt, storage and transfer of liquor can still occur as set forth above, provided the wholesale dealers in the marketing area where the retail liquor stores are located are affiliates, consent in writing to the transfer, and hold the franchises for the brands of liquor purchased in each marketing area involved in the transfer. NRS 369.4863(2). In both instances, an affiliate is “a person who, directly or indirectly through one or more intermediaries, controls, is controlled by or is under common control with, a specified person.” NRS 369.4863(6)(a).

NRS 369.4863's exception does not apply to beer.

NRS 369.4863's exception does not apply to beer, however. A retail liquor store therefore cannot temporarily store and transfer beer to an affiliated retail liquor store. While liquor generally means "beer, wine, gin, whiskey, cordials, ethyl alcohol or rum, and every liquid containing one-half of 1 percent or more of alcohol by volume and which is used for beverage purposes" (NRS 369.040), NRS 369.4863 specifically excludes beer from its definition of liquor. Under NRS 369.4863, liquor "does not include beer or malt-based beverages but does include flavored malt beverages if the supplier and the wholesale dealer holding the franchise for such flavored malt beverages consent in writing." NRS 369.483(6)(c) (emphasis added). As a result, pursuant to the plain language of NRS 369.4863, the exception for warehousing and transferring liquor under NRS 369.4863 does not include beer. *See Nev. Gaming Comm'n v. Wynn*, 138 Nev. 164, 67, 507 P.3d 183, 186 (2022) ("[A] specific statute controls over a general statute.").

The retail liquor store functioning as the warehouse incurs additional licensing requirements.

Pursuant to NRS 369.210, each liquor license is issued to a specific person, for use at a particular premises, and sets forth the particular class of liquor or liquors the licensee is authorized to sell.

Pursuant to Clark County Code ("C.C.C.") 8.20.020.15, bars and liquor stores require a liquor license. *See also* NRS 369.489. Indeed, pursuant to C.C.C. 8.20.010, the health, safety, morals, and welfare of the public "require the regulation and control of all persons engaged in, associated with, or in control of, the business of liquor sales." In addition, "All such persons, as defined in this chapter, shall be licensed and controlled so as to protect the public health, safety, morals, good order and general welfare of the inhabitants of the county outside the incorporated cities and towns both within and without the unincorporated cities and towns and to safeguard the public." *Id.* (emphasis added).

Reading the relevant portions of the Clark County Code harmoniously with Chapter 369 of the NRS, each retail liquor store (e.g., bar, restaurant, or liquor store) must have its own license. Licensed retail liquor stores can then

receive, store and transfer liquor to affiliated retail liquor stores as described above.¹

Storage and subsequent transfer pursuant to NRS 369.4863 does not constitute another sale or require payment of additional tax.

“A transfer of liquor that complies with NRS 369.483(1) or (2) is not a sale and does not incur additional tax[.]” NRS 369.4863(3).

Pursuant to NRS 369.4863(6)(e), the term “retail liquor store” includes a facility that is owned or operated by a retailer and is used for the temporary storage and transfer of liquor. NRS 369.4863 states that a retail liquor store may receive, store, and transfer an original package of liquor to another affiliated retail liquor store. Accordingly, a retail liquor store can store liquor at its licensed location and transfer an original package of liquor to an affiliated retail liquor store without such transfer being considered a sale—provided it meets the requirements, including the market area rules, of the applicable statutes.

To avoid operating in the wholesale tier, each affiliated retail liquor store should order its own liquor inventory to be stored at the affiliated retail liquor store that is functioning as the warehouse facility. The affiliated retail liquor stores thus avoid fitting the definition of a wholesaler: “a person licensed to sell liquor as it is originally packaged to retail liquor stores or another licensed wholesaler . . . not to sell to the consumer or general public.” NRS 369.130. A retail liquor store that sells original packages of liquor, or liquor by the drink, to consumers remains distinct from a warehouse or wholesaler under Nevada statute. *See* NRS 369.090; NRS 369.130.

CONCLUSION

Under NRS 369.4863, a retail liquor store may warehouse liquor to be transported on an as-needed basis to affiliated retail liquor stores, and such

¹ NRS 369.4863 requires that any storage of liquor be at the site of a licensed liquor store. *See* NRS 369.4863(1). It does not specifically address storage of liquor off premises. But the requirements of NRS 369.4863 and other related statutes indicate that if liquor is stored off-premises, that off-premises location must itself be licensed. *See* NRS 369.210 (requiring each location to have its own license).

Zach Conine
Page 6
January 27, 2026

transfers are not sales. However, the retail liquor store warehousing the liquor, in addition to the standard licensing for a retail liquor store, must obtain an additional license to transport liquor. Such a transfer of liquor does not incur additional tax.

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By: 
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