

## Tax-Free Alcohol

Researchers and health care providers are able to purchase alcohol tax-free if used for scientific research, educational, or medicinal purposes.

### Ordering Information

Tax-free alcohol can be ordered through [University Market](#):

1. Click on the "[U Market Services](#)" button under the "Other University Links" section.
2. Click on "[Alcohol](#)" under the "Quick Links" section.
3. Read ordering instructions thoroughly and fill out the [Authorization to Purchase Alcohol Form](#) completely to avoid delays.

U Market holds the University of Minnesota site license for alcohol purchases with the Federal Bureau of Alcohol, Tobacco, and Firearms (BATF). Therefore, U Market is responsible for maintaining a list of customers and the volume of alcohol delivered to each location for audit purposes. Building and room numbers as well as authorized department signatures are kept on file at U Market to fulfill these BATF requirements.

### Use Requirements

Researchers who use tax-free ethanol MUST agree to comply with the following requirements:

1. Tax-free ethanol will be used exclusively for education, scientific research, or medicinal purposes.
2. Tax-free ethanol containers must be secured at all times. This can be accomplished by locking the flammable storage cabinet or by locking the main laboratory door when the lab is unoccupied.
3. Tax-free ethanol may not be transferred outside the University of Minnesota for any reason.
4. If tax-free ethanol is transferred to any room other than those listed on the original order form, the department must maintain the disposition records of transfers.
5. Use records and storage areas are subject to inspection at any time by representatives of HSRM, U Market, and/or agents of the BATF.

### Safety Requirements

Ethanol is a flammable liquid. Like all flammable chemicals, the following safety measures must be followed:

1. Only order the amount you need. DO NOT stockpile extra quantities in the lab.
2. When not in use, ethanol must be stored in a flammable storage cabinet.
3. All containers must be properly labeled at all times. This includes plastic squeeze bottles.

### References

[Information for Tax-Free Alcohol Applicants](#)

[Tax-Free Alcohol Ordering Procedures – U Market](#)