Oregon Liquor & Cannabis Commission

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, regardlessof activity. Current forms can be found on the OLCC website:
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 .

For more information contact:

The Privilege Tax Team at:

olcc.privilegetaxonline@oregon.gov

OLCC's mission is to support businesses, public safety and community livability through education and the enforcement of liquor and marijuana laws.