

PROPOSED AMENDMENT

11 CSR 70-2.150 Tax Credits and Refunds. The Division of Alcohol and Tobacco Control is amending the title and purpose of this regulation. The division is also amending section (1) and adding new section (2).

*PURPOSE: This rule establishes procedures for refund of **unused licenses and receiving tax credits** on intoxicating liquor [and nonintoxicating beer]. This amendment clarifies that excess tax payments are credited, and it gives a time limit for tax credit and refund requests.*

(1) Any licensee who pays more taxes on intoxicating liquor than what they actually owed may request a tax credit to apply to future payments of taxes on intoxicating liquor.

(A) Every licensee who [claims a refund] **requests a tax credit** for Missouri tax on intoxicating liquor [or a refund for Missouri tax on malt liquor] shall present [claims] **requests** to the supervisor of Alcohol and Tobacco Control and attach to the [claim] **request** a complete statement, under oath, as to the facts supporting the [claim] **request**.

[(2)] **(B)** After the [claim] **tax credit request** is accepted for audit by the supervisor and the claimant has been notified of the acceptance, then an inspection can be made by the supervisor or his/her agents. The agents shall make an affidavit that they inspected the intoxicating liquors [and/or malt liquors] denoting in the affidavit the brand, number of the containers or cases, and the disposition to be made of the spirituous liquor, wine, or malt liquor.

[(3)] **(C)** Under no circumstances shall [refund claims] **tax credit requests** be accepted by the supervisor if the sole reason for their presentation to him/her is because the claimant has purchased beyond his/her capacity to sell.

[(4) *The supervisor shall not accept claims for refunds for unused portions of permits.*]

(D) The supervisor shall not accept tax credit requests filed more than ninety (90) days after the date listed on the underlying invoice(s) for the request.

[(5)] **(E)** The supervisor reserves the right to refuse [to accept for audit] any or all [claims] **tax credit requests** presented.

(2) Any person who obtains a liquor license, and does not use the license at all, may request a refund of license fees.

(A) The supervisor shall not accept partial refund requests for unused portions of licenses.

(B) The supervisor shall not accept refund requests filed more than ninety (90) days after the expiration date on the license.

*AUTHORITY: section 311.660, RSMo 2016. * This version of rule filed Feb. 8, 1973, effective Feb. 18, 1973. Amended: Filed Oct. 10, 2018, effective May 30, 2019. Amended: Filed May 27, 2022*

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