

Title 11—Department of Public Safety
Division 70—Division of Alcohol and Tobacco Control
Chapter 2—Rules and Regulations

EMERGENCY AMENDMENT

11 CSR 70-2.100 Report of Brewers, Beer Manufacturers, Solicitors, and Beer Wholesalers. The division is adding a new section (4).

PURPOSE: This amendment clarifies what information manufacturers and solicitors must include on invoices, concerning the sale of malt liquor, to ensure compliance with newly passed legislation.

*EMERGENCY STATEMENT: On July 10, 2025, the Governor signed into law House Bill 1041, which includes a change to Section 311.520, RSMo. The newly revised statute, which went into effect on August 28, 2025, adjusts the rate at which malt liquor is taxed based upon whether it is American manufactured or foreign imported. The distinction between American manufactured malt liquor and foreign imported malt liquor was not present in previous versions of the statute and represents a significant change in how manufacturers of malt liquor licensed under Chapter 311, RSMo, must report the sale of malt liquor. The Division of Alcohol and Tobacco Control believes this emergency amendment will clarify for licensees how to accurately generate invoices and will in turn provide details necessary for the Division to accurately calculate, track, and audit the collection of excise taxes. Inaccuracies in reporting methods could result in financial inaccuracies within a manufacturer's or solicitor's financial ledgers, including over- or under-reporting of taxes as compared with wholesaler reports, opening licensees up to potential penalties and increased expenses to discover and remedy operational shortcomings. Such inaccuracies would also greatly hinder the Division of Alcohol and Tobacco Control's ability to facilitate the collection of appropriate taxes. The Division, therefore, finds a compelling government interest in this emergency rule. A proposed amendment that covers the same material is published in this issue of the **Missouri Register**. The division has limited the scope of the emergency amendment to the circumstances creating the emergency. The division has followed procedures calculated to assure fairness to all interested persons and parties and has complied with protections extended by the **Missouri and United States Constitutions**. Emergency amendment filed November 19, 2025, effective December 5, 2025, expires June 2, 2026.*

(4) Beginning December 5, 2025, all reports required by this regulation certifying sales of malt liquor shall have affixed to them an invoice showing the date the sale occurred, the amount of malt liquor shipped or delivered, the class of product shipped or delivered, and a notation clearly indicating whether the product is American manufactured or foreign import. For

products designated as foreign import, the invoice must also note the country of origin.

(A) Each invoice shall separately state the total volume of both American manufactured and foreign import malt liquor, expressed as a single unit of measure (e.g., milliliters, liters, gallons, etc.).

(B) Licensees holding a microbrewery license, as authorized by section 311.195, RSMo, shall not be required to make the American manufactured designation or total volume specification on invoices.

AUTHORITY: sections 311.520.5, and 311.660, RSMo Supp. 2025. This version of rule filed Feb. 8, 1973, effective Feb. 18, 1973. Amended: Filed Oct. 10, 2018, effective May 30, 2019. Amended: Filed Jan. 25, 2022, effective Aug. 30, 2022. Emergency amendment filed Nov. 19, 2025, effective Dec. 5, 2025, expires June 2, 2026. A proposed amendment covering this same material is published in this issue of the Missouri Register.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the time the emergency is effective.

PRIVATE COST: This proposed amendment may cost private entities more than five hundred dollars (\$500) in time the emergency is effective.