

11 CSR 70-2.070 Tax on Spirituous Liquor and Wine

PURPOSE: *This rule establishes tax amounts on various container sizes of wine and spirituous liquor, defines contraband and prohibits possession of untaxed liquor or wine.*

(1) The tax on spirituous liquor is two dollars (\$2.00) per gallon and the tax on wine is forty-two cents (\$0.42) per gallon.

(2) Any spirituous liquor or wine shipped, delivered, sold, or offered for sale in this state without payment of the proper amount of taxes due is contraband and may be seized and disposed of by the supervisor or his/her agents.

(3) No person other than a licensed distiller, rectifier, wine manufacturer, or solicitor may possess in this state any spirituous liquor or wines without the proper amount of taxes having been paid, except as provided in section 311.580, RSMo.

*AUTHORITY: section 311.660, RSMo Supp. 2021. * This version of rule filed Feb. 8, 1973, effective Feb. 18, 1973. Amended: Filed Sept. 30, 1976, effective Feb. 11, 1977. Amended: Filed Feb. 27, 1998, effective Aug. 30, 1998. Amended: Filed Oct. 10, 2018, effective May 30, 2019. Amended: Filed Jan. 25, 2022, effective Aug. 30, 2022.*

**Original authority: 311.660, RSMo 1939, amended 1989, 2021.*