

## **11 CSR 70-2.080 Malt Liquor Tax**

**PURPOSE:** *This rule establishes tax amounts on various container sizes of malt beverages, defines contraband, and prohibits possession of untaxed cereal malt beverages.*

(1) The tax on malt liquor is one dollar eighty-six cents (\$1.86) per barrel or six cents (\$0.06) per gallon.

(2) Any malt liquor 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 brewer, malt liquor manufacturer, or solicitor may possess in this state any malt liquor 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 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.*