

11 CSR 70-2.090 Reports of Distillers, Solicitors, Wine Manufacturers, and Wholesalers

PURPOSE: *This rule establishes format for reports of shipment and payment of tax on liquor and wine.*

(1) Every distiller, solicitor, and wine manufacturer licensed to sell spirituous liquor and wine in this state needs to file with the supervisor of Alcohol and Tobacco Control a report listing all Missouri wholesale licensees with whom it transacts business and attach to the report a copy of any contract or agreement between the distiller, solicitor, or wine manufacturer and wholesale licensee. Any change in the listing is to be reported in writing within fifteen (15) days of the effective date of the change. A copy of any change in an existing contract or agreement and a copy of any new contract or agreement is to be submitted at the time of execution thereof. If there is no contract or agreement with respect to any wholesaler, the distiller, solicitor, or wine manufacturer should so indicate in its report.

(2) On or before the 15th of each month, every distiller, solicitor, wine manufacturer, and wholesaler authorized to ship spirituous liquor and wine in this state, whether for sale in this state or to be shipped outside this state, shall certify in a report under oath to the supervisor of Alcohol and Tobacco Control setting out all sales of spirituous liquor and wine in this state for the preceding month.

(3) All reports required by this regulation must be submitted on forms provided by the supervisor of Alcohol and Tobacco Control.

(4) All reports required by this regulation must be complete in every material detail. If any information requested in a report is missing, inaccurate, or otherwise incomplete, the supervisor of Alcohol and Tobacco Control may, at his/her sole discretion: reject the report; require the licensee to correct the report; require the licensee to pay any shortcomings or discrepancies; or any combination thereof. The licensee must submit a new report, correct the report, and/or pay any shortcomings or discrepancies within fifteen (15) days of the supervisor sending written notice to the licensee at the address currently registered with the division. Failure to do so may result in disciplinary action.

AUTHORITY: section 311.660, RSMo Supp. 2021. 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.*

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