

## **11 CSR 70-2.100 Report of Brewers, Beer Manufacturers, Solicitors, and Beer Wholesalers**

**PURPOSE:** *This rule establishes format for reports of shipment and payment of taxes on malt beverages.*

(1) On or before the 15th of each month, every brewer and malt liquor manufacturer, solicitor, and wholesaler authorized to ship malt liquor 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 malt liquor for the preceding month.

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

(3) 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.*