

**Title II – DEPARTMENT OF PUBLIC SAFETY  
Division 70-Division of Alcohol and Tobacco Control  
Chapter 2-Rules and Regulations**

**PROPOSED AMENDMENT**

**11 CSR 70-2.070 Tax on Spirituous Liquor and Wine.** The division is amending all sections.

*Purpose – To revise this section that establishes tax amounts on various container sizes of wine and spirituous liquor, defines contraband and prohibits possession of untaxed liquor or wine, to reflect the Division’s name change to Division of Alcohol and Tobacco Control and the Bureau of Alcohol, Tobacco and Firearms to Alcohol and Tobacco Tax and Trade Bureau in all applicable sections. The tax on wine will be changed to reflect the change to forty-two cents per gallon by statute.*

(1) No wine or spirituous liquor *[shall]* **may** be brought in or transported within this state for the purpose of sale to any licensee or be sold to any licensee in other than containers the sizes of which have been approved by the *[Bureau of Alcohol, Tobacco and Firearms]* **US Treasury Department, Alcohol and Tobacco Tax and Trade Bureau.**

(2) The tax on spirituous liquor *[shall be]* **is** two dollars (\$2) per gallon and the tax on wine *[shall be]* ~~*[thirty-six]*~~ **is forty-two** cents ~~*[(.36)]*~~ **(\$.42)** per gallon.

(3) Any spirituous liquor or wine shipped into, sold or offered for sale in this state without payment of the proper amount of taxes due *[shall be deemed to be]* **is** contraband and **may be seized and disposed of** by the supervisor or his/her agents *[shall be seized and disposed of as contraband]*.

(4) No person other than a licensed distiller, rectifier or wine manufacturer *[shall]* **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 [1994] **2018.** \* 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 October 10, 2018**

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

**PUBLIC COST:** *This proposed amendment will not cost state agencies or political subdivisions.*

**PRIVATE COST:** *This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

**NOTICE TO SUBMIT COMMENTS:** *Anyone may file a statement in support of or in opposition to this proposed amendment with the Division of Alcohol and Tobacco Control at 1738 East Elm Street, Lower Level in Jefferson City, Mo 65101 or by facsimile at 573-526-4540, or via email at Karen.Dorton@dps.mo.gov. To be considered, comments*

*must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*