

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) No wine or spirituous liquor 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 US Treasury Department, *Alcohol and Tobacco Tax and Trade Bureau*.

(2) The tax on spirituous liquor is two dollars (\$2) per gallon and the tax on wine is forty-two cents (\$.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 is contraband and may be seized and disposed of by the supervisor or his/her agents.

(4) No person other than a licensed distiller, rectifier, or wine manufacturer 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 2016. * 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.*

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