

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

*PURPOSE: This rule establishes tax amounts on various container sizes of malt beverages and nonintoxicating beer, 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 (\$.06) per gallon.
- (2) No sale or delivery of malt liquor may be made in this state without the proper amount of Missouri tax being paid.
- (3) Any malt liquor 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.

*AUTHORITY: section 311.660, RSMo 2016. \* 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.*

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