

11 CSR 70-2.090 Reporting 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 ten (10) 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 the 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.

(A) The reports, when made by a licensee who has shipped spirituous liquor and wine into this state, should show the amount of spirituous liquor and wine shipped or sold to each wholesaler in this state for the previous month, designating separately the amount of spirituous liquor and the amount of wine.

(B) Reports made by distillers, solicitor, and wine manufacturers in this state shall show the amount of spirituous liquor and wine distilled or manufactured, amount bottled, and the amount of spirituous liquor or wine sold in this state, designating separately the amount of spirituous liquor and wine; the amount of spirituous liquor or wine sold outside this state, designating separately the amount of spirituous liquor and wine and the amount of spirituous liquor and wine on hand at the end of each month. They also shall show the amount of spirituous liquor or wine sold or shipped to each wholesale licensee in this state; setting out the date of sale, name and address of licensee, and amount of spirituous liquor or wine sold for the previous month.

(C) Reports made by spirituous liquor and wine wholesalers in this state are to show the amount of spirituous liquor and wine received from other distillers, solicitors, wine manufacturers, and wholesalers; and the amount of liquor and wine sold to other wholesale licensees for the previous month.

(D) Forms for the reports required by this regulation are available from the supervisor.

AUTHORITY: section 311.660, RSMo 2016. This version of rule filed Feb. 8, 1973, effective Feb. 18, 1973. Amended: Filed Oct. 10, 2018, effective May 30, 2019.*

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