

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

PROPOSED AMENDMENT

11 CSR 70-2.100 Report of Brewers and Beer Wholesalers. The division is amending sections (1), (2) and (3). The division is deleting the forms that follow the rule in the Code of State Regulations.

Purpose – To revise this section that establishes format for reports of shipment and payment of taxes on malt beverages, to reflect the elimination of Chapter 312, RSMo, regarding nonintoxicating beer. The Division's name will be changed to Division of Alcohol and Tobacco Control in all applicable sections. Forms are being deleted from the regulations because they are out of date. In the future, forms will be available from the Division.

(1) **On or before the 15th of each month** *[E]very manufacturer, brewer and bottler authorized to ship malt liquor [or nonintoxicating beer] into this state and every manufacturer, brewer or bottler in this state, whether for sale in this state or to be shipped outside this state[*, shall on or before the fifteenth day of each month, make,] **shall certify in** a report under oath, *[for the preceding month]*, to the supervisor of *[liquor] alcohol and tobacco* control, setting out all sales of malt liquor *[and nonintoxicating beer]* **for the preceding month.**

(A) The reports, when made by a licensee who has shipped malt liquor *[and nonintoxicating beer]* into this state, *[shall]* **are to** show the amount of malt liquor *[and nonintoxicating beer]* shipped or sold to each wholesaler in this state~~[,]~~ **for the previous month** *[designating separately the amount of malt liquor and the amount of nonintoxicating beer and designating further what part of them was draught malt liquor and what part of them was bottled or canned malt liquor and designating further what part of them was draught nonintoxicating beer and what part of them was bottled or canned nonintoxicating beer. In addition, every brewer, manufacturer and wholesaler authorized to sell and ship malt liquor and nonintoxicating beer into this state, whether for sale in this state or to be shipped outside this state, at the time of making monthly reports, shall send to the supervisor of liquor control true copies of invoices of the sales of malt liquor and nonintoxicating beer contained in each invoice].*

(2) Reports made by manufacturers, brewers and bottlers in this state *[shall show]* **should include** the quantity of malt liquor *[or nonintoxicating beer]* on hand at the beginning of the month, the quantity produced during the month and the quantity sold or shipped out of the state during the month and the quantity on hand at the end of the month~~]~~, *designating separately the amount of malt liquor and the amount of nonintoxicating beer].* The report also *[shall show]* **should include** the amount of malt liquor *[and nonintoxicating beer]* shipped or sold to each licensee in this state~~[,]~~ **for the previous month** *[designating separately the amount of malt liquor and nonintoxicating beer, and what part was draught and what part was bottled or canned]*, *designating separately the amount of malt liquor and nonintoxicating beer].*

(3) It *[shall be]* **is** the duty of each holder of a license authorizing the sale of malt liquor *[or nonintoxicating beer]* at wholesale to file in the office of the supervisor of *[liquor]*

alcohol and tobacco control on or before the fifteenth day of the month a sworn statement showing the amount of malt liquor [*or nonintoxicating beer*] purchased during the preceding month, and from whom purchased[*and designating what part of the amount was draught malt liquor and designating further what part was draught nonintoxicating beer and what part of the amount was bottled or canned nonintoxicating beer*].

(A) Forms for the reports required by this regulation [*shall be supplied by*] **are available from** the supervisor.

AUTHORITY: section 311.660, RSMo Supp. **2018**. * This version of rule filed Feb. 8, 1973, effective Feb. 18, 1973. **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.*

11 CSR 70-2.100 Forms

Following Forms are deleted from regulation and will be available from the Supervisor:

*[Brewers and Outstate Solicitors' Monthly Report and Tax Computation – 5%
Brewers and Outstate Solicitors' Monthly Report and Tax Computation – 3.2%
Beer Sales to Wholesale Dealers
Brewers' Report of Taxable Sales
Brewers' Report of Outstate Sales
Report of Beer Sales by States
Beer Received from Brewers and Outstate Solicitors]*



MISSOURI DEPARTMENT OF PUBLIC SAFETY
 DIVISION OF LIQUOR CONTROL
 P. O. BOX 837, JEFFERSON CITY, MO 65102
BREWERS AND OUTSTATE SOLICITORS'
MONTHLY REPORT AND TAX COMPUTATION

5% BEER

MONTH OF

19

INSTRUCTIONS

Make tax computation form in triplicate, retaining one copy for your file, send two copies together with certified check, bank draft or money order, payable to Director of Revenue, for the amount of tax due, and Report of Sales to Wholesale Dealers (Form 17) and Brewers Report of Taxable Sales (Form 16) mail to: Division of Liquor Control, P.O. Box 837, Jefferson City, Missouri 65102.

NAME	MO. LICENSE NUMBER
ADDRESS	CITY, STATE, ZIP CODE

TOTAL TAXABLE SALES TO MISSOURI WHOLESALERS DURING MONTH

SIZE	GALLONS PER SIZE	QUANTITY	TAX PER UNIT	TAX
1 BARREL	31.0		\$1.86	
1/2 BARREL	15.5		.93	
1/4 BARREL	7.75		.465	
1/6 BARREL	5.17		.310	
12/12 OZ. CS.	1.125		.0675	
12/21.4 OZ. CS.	2.0625		.120375	
12/22 OZ. CS.	2.0625		.12375	
12/25 OZ. CS.	2.34375		.140625	
12/25.6 OZ. CS.	2.4		.144	
12/32 OZ. CS.	3		.18	
12/40 OZ. CS.	3.75		.225	
16/16 OZ. CS.	2		.12	
20/16.9 OZ. CS.	2.64		.1584	
24/11 OZ. CS.	2.0625		.12375	
24/11.2 OZ. CS.	2.1		.126	
24/12 OZ. CS.	2.25		.135	
24/16 OZ. CS.	3		.18	
48/7 OZ. CS.	2.625		.1575	
1/30 LTR. KEG	7.925		.476	
4/5 LTR. KEG	5.29424		.3176544	
6/2 LTR. KEG	3.170064		.19020384	
BASS KEG	13.2		.7920	
GUINNESS KEG	13.5		.81	
HARP KEG	13.5		.81	

TOTAL TAX DUE FOR 5% BEER ▶

TO AVOID PENALTIES, THIS RETURN MUST BE FILED WITH THE DIVISION OF LIQUOR CONTROL WITHIN 15 DAYS AFTER CLOSE OF MONTH FOR WHICH RETURN IS MADE.

AFFIDAVIT

I am personally familiar with the statements made in this return and swear (or affirm) that the above report, together with attached schedules, constitutes a true and complete record of our sales in Missouri for the month aforesaid, and that all such sales have been made in accordance with the Missouri Liquor Law and Regulations.

MUST BE SIGNED IN PRESENCE OF NOTARY ▶	SIGNATURE
	TITLE

NOTARY PUBLIC EMBOSSEER SEAL	STATE OF	COUNTY (OR CITY OF ST. LOUIS)	
	SUBSCRIBED AND SWORN BEFORE ME, THIS		
	DAY OF 19		
	NOTARY PUBLIC SIGNATURE		MY COMMISSION EXPIRES
USE RUBBER STAMP IN CLEAR AREA BELOW.			
NOTARY PUBLIC NAME (TYPED OR PRINTED)			



MISSOURI DEPARTMENT OF PUBLIC SAFETY
 DIVISION OF LIQUOR CONTROL
 P.O. BOX 837, JEFFERSON CITY, MO 65102
BREWERS AND OUTSTATE SOLICITORS'
MONTHLY REPORT AND TAX COMPUTATION

3.2% BEER	MONTH OF
	19

INSTRUCTIONS

Make tax computation form in triplicate, retaining one copy for your file, send two copies together with certified check, bank draft or money order, payable to Director of Revenue, for the amount of tax due, and Report of Sales to Wholesale Dealers (Form 17) and Brewers Report of Taxable Sales (Form 16) mail to: Division of Liquor Control, P.O. Box 837, Jefferson City, Missouri 65102.

NAME	MO. LICENSE NUMBER
ADDRESS	CITY, STATE, ZIP CODE

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12/21.4 OZ. CS.	2.00625		.120375	
12/22 OZ. CS.	2.0625		.12375	
12/25 OZ. CS.	2.34375		.140625	
12/25.6 OZ. CS.	2.4		.144	
12/32 OZ. CS.	3		.18	
12/40 OZ. CS.	3.75		.225	
16/16 OZ. CS.	2		.12	
20/16.9 OZ. CS.	2.64		.1584	
24/11 OZ. CS.	2.0625		.12375	
24/11.2 OZ. CS.	2.1		.126	
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6/2 LTR. KEG	3.170064		.19020384	
BASS KEG	13.2		.7920	
GUINNESS KEG	13.5		.81	
HARP KEG	13.5		.81	
TOTAL TAX DUE FOR 3.2% BEER ▶				

TO AVOID PENALTIES, THIS RETURN MUST BE FILED WITH THE DIVISION OF LIQUOR CONTROL WITHIN 15 DAYS AFTER CLOSE OF MONTH FOR WHICH RETURN IS MADE.

AFFIDAVIT

I am personally familiar with the statements made in this return and swear (or affirm) that the above report, together with attached schedules, constitutes a true and complete record of our sales in Missouri for the month aforesaid, and that all such sales have been made in accordance with the Missouri Liquor Law and Regulations.

MUST BE SIGNED IN PRESENCE OF NOTARY ▶	SIGNATURE
	TITLE

NOTARY PUBLIC EMBOSSEER SEAL	STATE OF	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF 19	
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES
	NOTARY PUBLIC NAME (TYPED OR PRINTED)	
USE RUBBER STAMP IN CLEAR AREA BELOW.		



MISSOURI DEPARTMENT OF PUBLIC SAFETY
 DIVISION OF LIQUOR CONTROL
BEER SALES TO WHOLESALE DEALERS

MONTH: _____ YEAR: _____

LICENSE NUMBER	BREWER OR OUTSTATE SOLICITOR
STREET ADDRESS	CITY, STATE, ZIP

Report all sales made to WHOLESALE DEALERS on this form. The original of this report must be on file in the office of the Division of Liquor Control, Jefferson City, Missouri, not later than the 15th day of each month. The duplicate copy to be retained for your files.

WHOLESALE LICENSE NUMBER	INVOICE NUMBER AND DATE	NAME OF CUSTOMER AND STREET ADDRESS	CITY, STATE AND ZIP	5% BEER GALLONS	3.2% BEER GALLONS
TOTAL ▶					



**MISSOURI DEPARTMENT OF PUBLIC SAFETY
DIVISION OF LIQUOR CONTROL
BREWERS REPORT OF TAXABLE SALES**

INSTRUCTIONS: Include donations, samples, etc. Prepare report in duplicate and file original in this office by 15th of each month. Retain duplicate for your files.

NAME			MONTH OF _____																									
ADDRESS																												
DATE	TO WHOM SOLD NAME AND ADDRESS	HALF BBLS.	QUARTER BBLS.	EIGHTH BBLS.	12/12 OZ. 24/12 OZ.				12/22 OZ. 36/7 OZ.				36/8 OZ.															
					CASES	CASES	CASES	CASES	CASES	CASES	CASES	CASES	CASES	CASES	CASES	CASES												

SCHEDULE F

BREWERS REPORT OF OUT-OF-STATE SALES

DEPARTMENT OF LIQUOR CONTROL

Jefferson City, Mo.

Report for Month of _____, 19__

Name of Brewer _____

Street _____ City _____

This report must accompany your monthly report of beer sales within the State of Missouri, and is to include all sales outside of the state on which a deduction is claimed from Missouri state tax due to export. Both reports to be in the office of the Department of Liquor Control, not later than the 15th of month following sales.

	Bbls.	1/2 Bbls.	1/4 Bbls.	1/8 Bbls.	Cases 12/12-oz. Bottles	Cases 24/12-oz. Bottles	Cases 12/24-oz. Bottles	Cases 12/32-oz. Bottles	Cases 6/24-oz. Bottles	Cases Bottles 4/24-oz.	Total Gallons
5% Beer Shipped Out of State											
3.2% Beer Shipped Out of State											
TOTALS											

State of Missouri }
_____ of _____ } ss.

The undersigned being duly sworn states that he is familiar with the records above set out and that they constitute a true and correct statement of the amount of beer exported from the State of Missouri.

Subscribed and sworn to before me this _____

day of _____, 195__

Signed: _____

Notary Public.

Title.

My commission expires _____

LIST STATES INTO WHICH BEER WAS SOLD ON REVERSE SIDE



MISSOURI DEPARTMENT OF PUBLIC SAFETY
 DIVISION OF LIQUOR CONTROL
**BEER RECEIVED FROM BREWERS AND
 OUTSTATE SOLICITORS**

MONTH _____ YEAR _____

LICENSE NUMBER	WHOLESALE DISTRIBUTOR
STREET ADDRESS	CITY, STATE, ZIP

Report all beer received from BREWERS AND OUTSTATE SOLICITORS on this form. The original of this report must be on file in the office of the Division of Liquor Control, Jefferson City, Missouri, not later than the 15th day of each month. The duplicate copy to be retained for your files.

BREWER OR OUTSTATE SOLICITOR LICENSE NUMBER	INVOICE NUMBER AND DATE	NAME OF CUSTOMER AND STREET ADDRESS	CITY, STATE AND ZIP	5% BEER GALLONS	3.2% BEER GALLONS
TOTAL ►					