

## 11 CSR 70-2.100 Report of Brewers and Beer Wholesalers

*PURPOSE: This rule establishes format for reports of shipment and payment of taxes on malt beverages and nonintoxicating beer.*

(1) On or before the 15th of each month every manufacturer, brewer, and bottler authorized to ship malt liquor 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 certify in a report under oath, to the supervisor of Alcohol and Tobacco Control, setting out all sales of malt liquor for the preceding month.

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

(2) Reports made by manufacturers, brewers, and bottlers in this state should include the quantity of malt liquor 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. The report also should include the amount of malt liquor shipped or sold to each licensee in this state for the previous month.

(3) It is the duty of each holder of a license authorizing the sale of malt liquor at wholesale to file in the office of the supervisor of Alcohol and Tobacco Control on or before the fifteenth day of the month a sworn statement showing the amount of malt liquor purchased during the preceding month, and from whom purchased.

(A) 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.*