

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

PROPOSED AMENDMENT

11 CSR 70-2.150 Refunds. *The division is amending all sections.*

Purpose – To revise this section that establishes procedures for refund of tax on intoxicating liquor, 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. Also, section (3) will be removed that requires final approval of refunds to rest with the Governor, and general assembly, as refunds are processed through the Division without individual approval from those entities.

(1) Every licensee who claims a refund for Missouri tax on intoxicating liquor or a refund for Missouri tax on malt liquor [*or nonintoxicating beer*] shall present claims to the supervisor of [*liquor*] **alcohol and tobacco** control and [*shall*] attach to the claim a complete statement, under oath, as to the facts supporting the claim.

(2) After the claim is accepted for audit by the supervisor and the claimant has been notified of the acceptance, then an inspection [*shall*] **can** be made by the supervisor or his/her agents. The agents shall make an affidavit that they inspected the intoxicating liquors[,] **and/or** malt liquors [*or nonintoxicating beer*] denoting in the affidavit the brand, [*name and serial*] number of the containers or cases and the disposition to be made of the spirituous liquor, wine, **or** malt liquor [*or nonintoxicating beer*].

(3) [*The claims, when accepted by the supervisor for audit, shall be presented to the appropriations committee of the general assembly. The final approval of all the claims rests with the general assembly and the governor and the supervisor does not guarantee any payment on any claim.*

(4) Under no circumstances shall refund claims be accepted by the supervisor if the sole reason for their presentation to him/her is because the claimant has purchased beyond his/her capacity to sell.

[(5)] **(4)** The supervisor shall not accept claims for refunds for unused portions of permits.

[(6)] **(5)** The supervisor reserves the right to refuse to accept for audit any or all claims presented.

AUTHORITY: section 311.660, RSMo Supp. [1989] **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.*