PURPOSE: This rule establishes procedures for refund of tax on intoxicating liquor and nonintoxicating beer.

(1) Every licensee who claims a refund for Missouri tax on intoxicating liquor or a refund for Missouri tax on malt liquor shall present claims to the supervisor of Alcohol and Tobacco Control and 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 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 denoting in the affidavit the brand, number of the containers or cases, and the disposition to be made of the spirituous liquor, wine, or malt liquor.

(3) 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.

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

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