

11 CSR 70-2.150 Refunds

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.

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.*