

## **11 CSR 70-2.180 Ceded Areas**

*PURPOSE: This rule exempts from tax and license fees in areas ceded to the federal government for military installations.*

(1) Licenses are unnecessary for the retail sale of intoxicating liquor for establishments located on lands within the state ceded to the federal government for military purposes and upon which military installations exist or for United States military federal instrumentalities.

(2) No excise nor inspection fees may be imposed on any intoxicating liquor sold or offered for sale by establishments located on lands within the state ceded to the federal government and upon which military installations exist.

*AUTHORITY: section 311.660, RSMo 2016. \* This version of rule filed Feb. 8, 1973, effective Feb. 18, 1973. Amended: Filed Dec. 14, 1987, effective March 11, 1988. Amended: Filed Oct. 10, 2018, effective May 30, 2019.*

*\*Original authority: 311.660, RSMo 1939, amended 1989.*