

SECOND REGULAR SESSION

# HOUSE BILL NO. 2434

100TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE PORTER.

4620H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To repeal section 311.550, RSMo, and to enact in lieu thereof one new section relating to the sale of spirituous liquors.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 311.550, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 311.550, to read as follows:

311.550. 1. In addition to all other licenses and charges, there shall be paid to and collected by the director of revenue charges as follows:

(1) For the privilege of selling in the state of Missouri spirituous liquors, including brandy, rum, whiskey, and gin, and other spirituous liquors and alcohol for beverage purposes, there shall be paid, and the director of revenue shall be entitled to receive, the sum of ~~two dollars~~ **six cents** per gallon or fraction thereof **for spirituous liquors containing in the original package up to ten percent alcohol by volume, the sum of forty-two cents per gallon or fraction thereof for spirituous liquors containing in the original package over ten percent and up to thirty percent alcohol by volume, and the sum of two dollars per gallon or fraction thereof for spirituous liquors containing in the original package over thirty percent alcohol by volume;**

(2) For the privilege of selling wines, the sum of thirty cents per gallon to the credit of the agriculture protection fund created under section 261.200 to be used solely for agricultural business development and marketing-related functions of the department of agriculture.

2. The person who shall first sell such liquor to any person in this state shall be liable for the payment, except that no refund of any tax collected and remitted to the director of revenue by a retail seller upon gross receipts from a sale of beer, liquor or wine subject to the charges

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 contained in sections 311.520, 311.550 and 311.554 shall be claimed for refund under chapter  
19 144 for any amount illegally or erroneously overcharged or overcollected as a result of  
20 imposition of sales tax by the retail seller upon amounts representing the charges imposed under  
21 this chapter.

22 3. Any person who sells to any person within this state any intoxicating liquors  
23 mentioned in subdivision (1) of subsection 1, unless the charge hereby imposed is paid, is guilty  
24 of a felony and shall be punished by imprisonment by the state department of corrections for a  
25 term of not less than two years nor more than five years, or by imprisonment in the county jail  
26 for a term of not less than one month nor more than one year, or by a fine of not less than fifty  
27 dollars nor more than one thousand dollars, or by both such fine and imprisonment.

28 4. It shall be unlawful for any person to remove the contents of any container containing  
29 any of the intoxicating liquors mentioned in subdivision (1) of subsection 1 without destroying  
30 such container, or to refill any such container, in whole or in part, with any of the liquors  
31 mentioned in subdivision (1) of subsection 1. Any person violating the provisions of this  
32 subsection shall be guilty of a misdemeanor.

33 5. Every manufacturer, out-state solicitor and wholesale dealer licensed under this  
34 chapter shall make a true duplicate invoice of the same, showing the date, amount and value of  
35 each class of such liquors shipped or delivered, and retain a duplicate thereof, subject to the use  
36 and inspection of the supervisor of liquor control and his representatives for two years.

37 6. Any person who shall sell in this state any intoxicating liquor without first having  
38 procured a license from the supervisor of liquor control authorizing him to sell such intoxicating  
39 liquor is guilty of a felony and upon conviction shall be punished by imprisonment by the state  
40 department of corrections for a term of not less than two years nor more than five years, or by  
41 imprisonment in the county jail for a term of not less than three months nor more than one year,  
42 or by a fine of not less than one hundred dollars nor more than one thousand dollars, or by both  
43 such fine and imprisonment.

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