#### SECOND REGULAR SESSION

### [PERFECTED]

### HOUSE COMMITTEE SUBSTITUTE FOR

# **HOUSE BILL NO. 1058**

# 97TH GENERAL ASSEMBLY

4086H.03P

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D. ADAM CRUMBLISS, ChiefClerk

## AN ACT

To repeal sections 311.240 and 311.730, RSMo, and to enact in lieu thereof three new sections relating to alcohol regulation fees.

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

Section A. Sections 311.240 and 311.730, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 311.240, 311.730, and 311.735, to read as follows:

311.240. 1. On approval of the application and payment of the license tax provided in this chapter, the supervisor of [liquor] **alcohol and tobacco** control shall grant the applicant a license to conduct business in the state for a term to expire with the thirtieth day of June next succeeding the date of such license. A separate license shall be required for each place of business. Of the license tax to be paid for any such license, the applicant shall pay as many twelfths as there are months (part of a month counted as a month) remaining from the date of the license to the next succeeding July first.

- 2. No such license shall be effective, and no right granted thereby shall be exercised by the licensee, unless and until the licensee shall have obtained and securely affixed to the license in the space provided therefor an original stamp or other form of receipt issued by the duly authorized representative of the federal government, evidencing the payment by the licensee to the federal government of whatever excise or occupational tax is by any law of the United States then in effect required to be paid by a dealer engaged in the occupation designated in said license. Within ten days from the issuance of said federal stamp or receipt, the licensee shall file with the supervisor of [liquor] alcohol and tobacco control a photostat copy thereof, or such duplicate
- 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.

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or indented and numbered stub therefrom as the federal government may have issued to the taxpayer with the original.

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- 3. Every license issued under the provisions of this chapter shall particularly describe the premises at which intoxicating liquor may be sold thereunder, and such license shall not be deemed to authorize or permit the sale of intoxicating liquor at any place other than that described therein.
- 4. Applications for renewal of licenses must be filed on or before the first day of May of each calendar year.
  - 5. In case of failure to submit the completed renewal application required under subsection 4 of this section on or before the first day of May, there shall be added to the amount of the renewal fee a late charge of one hundred dollars from the second day of May to the last day of May; a late charge of two hundred dollars if the renewal application is submitted on the first day of June to the last day of June; or a late charge of three hundred dollars if the renewal application is submitted after the last day of June.
  - 311.730. 1. All license fees and charges for the privilege of selling spiritous liquors and wines and the inspection and gauging fees on malt liquor collected by the [director of revenue] division of alcohol and tobacco control as provided for in this chapter[, including licenses, inspection and gauging fees,] shall be paid into the state treasury, to the credit of the ordinary state revenue fund.
  - 2. Any fees not subject to subsection 1 of this section that are collected by the division of alcohol and tobacco control as provided in this chapter, except those fees collected as provided in sections 311.550 and 311.554, shall be paid into the state treasury to the credit of the alcohol and tobacco control trust fund established in section 311.735.
  - 311.735. 1. There is established in the state treasury a special trust fund to be known as the "Alcohol and Tobacco Control Trust Fund". The state treasurer shall credit to and deposit in the fund all amounts received under this chapter and sections 407.924 to 407.934, except money collected under sections 311.550 and 311.554.
  - 2. The state treasurer shall invest moneys in the alcohol and tobacco control trust fund in the same manner as surplus state funds are invested under section 30.260. All earnings resulting from the investments of moneys in the fund shall be credited to the fund.
  - 3. Funds appropriated by the general assembly from the fund shall be used only for purposes authorized under this section.
  - 4. Appropriation of funds by the general assembly from the fund shall be used to support the division of alcohol and tobacco control for the administration and regulation of the liquor control and tobacco laws under this chapter and sections 407.924 to 407.934.

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