

FIRST REGULAR SESSION

HOUSE BILL NO. 1041

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DIEHL.

2115H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal section 311.520, RSMo, and to enact in lieu thereof one new section relating to a modification of certain fees imposed on barrels of malt liquor.

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

Section A. Section 311.520, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 311.520, to read as follows:

311.520. **1. As used in this section, the following terms shall mean:**

(1) "American brewery", the land and buildings located in the United States of America where malt liquors are produced and packaged;

(2) "Foreign import malt liquor", malt liquor manufactured and imported from outside the United States of America.

2. For all tax years beginning on or before December 31, 2025, as a charge for the inspection and gauging of all malt liquors, the director of revenue shall collect the sum of one dollar and eighty-six cents per barrel.

3. For all tax years beginning on or after January 1, 2026, as a charge for the inspection and gauging of malt liquors, the director of revenue shall collect the sum of sixty-two cents per barrel for all malt liquors manufactured in an American brewery and the sum of one dollar and eighty-six cents per barrel for all foreign import malt liquor.

4. Every manufacturer, out-of-state solicitor, and wholesale dealer licensed under this chapter shall make a true duplicate invoice of the same, showing the date, amount and value of each class of such liquors shipped or delivered, and the country of origin for all foreign import malt liquors and shall retain a duplicate thereof, subject to

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 the use and inspection of the director of revenue and supervisor of alcohol and tobacco
19 control and their representatives for two years.

20 **5. The director of revenue and the supervisor of alcohol and tobacco control may**
21 **promulgate all necessary rules and regulations for the administration of this section.**
22 **Any rule or portion of a rule, as that term is defined in section 536.010, that is created**
23 **under the authority delegated in this section shall become effective only if it complies**
24 **with and is subject to all of the provisions of chapter 536 and, if applicable, section**
25 **536.028. This section and chapter 536 are nonseverable and if any of the powers vested**
26 **with the general assembly pursuant to chapter 536 to review, to delay the effective date,**
27 **or to disapprove and annul a rule are subsequently held unconstitutional, then the grant**
28 **of rulemaking authority and any rule proposed or adopted after August 28, 2025, shall**
29 **be invalid and void.**

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