

FIRST REGULAR SESSION

# HOUSE BILL NO. 1477

103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SEITZ.

3120H.011

JOSEPH ENGLER, 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 a modification of certain fees imposed on 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Section A. Section 311.550, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 311.550, to read as follows: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~~ **sixty-eight cents** per gallon or fraction thereof;

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

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.

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

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

29           5. Every manufacturer, out-state solicitor and wholesale dealer licensed under this  
30 chapter shall make a true duplicate invoice of the same, showing the date, amount and value  
31 of each class of such liquors shipped or delivered, and retain a duplicate thereof, subject to the  
32 use and inspection of the supervisor of ~~[liquor]~~ **alcohol and tobacco** control and his  
33 representatives for two years.

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

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