

FIRST REGULAR SESSION

HOUSE BILL NO. 1519

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DIEHL.

3147H.01I

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 311.550 and 311.554, RSMo, and to enact in lieu thereof two new sections relating to the distribution of certain wine excise tax revenues, with penalty provisions and a delayed effective date.

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

Section A. Sections 311.550 and 311.554, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 311.550 and 311.554, to read as follows:

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

3 (1) For the privilege of selling in the state of Missouri spirituous liquors, including
4 brandy, rum, whiskey, and gin, and other spirituous liquors and alcohol for beverage
5 purposes, there shall be paid, and the director of revenue shall be entitled to receive, the sum
6 of two dollars per gallon or fraction thereof;

7 (2) For the privilege of selling wines, the sum of ~~[thirty]~~ **twenty-one** cents per gallon
8 to the credit of the agriculture protection fund created under section 261.200 to be used solely
9 for agricultural business development and marketing-related functions of the department of
10 agriculture.

11 2. The person who shall first sell such liquor to any person in this state shall be liable
12 for the payment, except that no refund of any tax collected and remitted to the director of
13 revenue by a retail seller upon gross receipts from a sale of beer, liquor or wine subject to the
14 charges contained in sections 311.520, 311.550 and 311.554 shall be claimed for refund under
15 chapter 144 for any amount illegally or erroneously overcharged or overcollected as a result

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.

16 of imposition of sales tax by the retail seller upon amounts representing the charges imposed
17 under this chapter.

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

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

30 5. Every manufacturer, out-state solicitor and wholesale dealer licensed under this
31 chapter shall make a true duplicate invoice of the same, showing the date, amount and value
32 of each class of such liquors shipped or delivered, and retain a duplicate thereof, subject to the
33 use and inspection of the supervisor of liquor control and his 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 control authorizing him to sell such
36 intoxicating liquor is guilty of a felony and upon conviction shall be punished by
37 imprisonment by the state department of corrections for a term of not less than two years nor
38 more than five years, or by imprisonment in the county jail for a term of not less than three
39 months nor more than one year, or by a fine of not less than one hundred dollars nor more
40 than one thousand dollars, or by both such fine and imprisonment.

311.554. 1. In addition to the charges imposed by section 311.550, there shall be paid
2 to and collected by the director of revenue for the privilege of selling wine, an additional
3 charge of ~~[six]~~ **ten and one-half** cents per gallon or fraction thereof. The additional charge
4 shall be paid and collected in the same manner and at the same time that the charges imposed
5 by section 311.550 are paid and collected.

6 2. Until June 30, 2006, the revenue derived from the additional charge imposed by
7 subsection 1 shall be deposited by the state treasurer to the credit of a separate account in the
8 marketing development fund created by section 261.035. Beginning July 1, 2006, the revenue
9 derived from such additional charge shall be deposited by the state treasurer in the Missouri
10 wine and grape fund created by this section. Moneys to the credit of both the marketing
11 development fund and the Missouri wine and grape fund shall be used only for market
12 development in developing programs for growing, selling, and marketing of grapes and grape

13 products grown in Missouri, including all necessary funding for the employment of experts in
14 the fields of viticulture and enology as deemed necessary, and programs aimed at improving
15 marketing of all varieties of grapes grown in Missouri; and shall be appropriated and used for
16 no other purpose.

17 3. There is hereby created in the state treasury the "Missouri Wine and Grape Fund",
18 which shall consist of money collected under this section. The state treasurer shall be
19 custodian of the fund and shall approve disbursements from the fund to the department of
20 agriculture for use solely by the Missouri wine and grape board created under section 262.820
21 in accordance with sections 30.170 and 30.180. Upon appropriation, money in the fund shall
22 be used solely for the administration of this section. Notwithstanding the provisions of
23 section 33.080 to the contrary, any moneys remaining in the fund at the end of the biennium
24 shall not revert to the credit of the general revenue fund. The state treasurer shall invest
25 moneys in the fund in the same manner as other funds are invested. Any interest and moneys
26 earned on such investments shall be credited to the fund.

27 4. In addition to the charges imposed by subsection 1 of this section and section
28 311.550, there shall be paid to and collected by the director of revenue for the privilege of
29 selling wine an additional charge of ~~[six]~~ **ten and one-half** cents per gallon or fraction
30 thereof. Until June 30, 2006, this additional ~~[six]~~ **ten and one-half** cents per gallon shall be
31 deposited by the state treasurer to the credit of a separate account in the marketing
32 development fund created by section 261.035. Beginning July 1, 2006, the revenue derived
33 from such additional charge shall be deposited by the state treasurer in the Missouri wine and
34 grape fund created in this section.

Section B. The repeal and reenactment of sections 311.550 and 311.554 of this act
2 shall become effective on July 1, 2026.

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