

FIRST REGULAR SESSION

SENATE BILL NO. 753

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR HOUGH.

3054S.011

KRISTINA MARTIN, Secretary

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 an 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
2 repealed and two new sections enacted in lieu thereof, to be
3 known as sections 311.550 and 311.554, to read as follows:

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

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

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

15 2. The person who shall first sell such liquor to any
16 person in this state shall be liable for the payment, except
17 that no refund of any tax collected and remitted to the

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

18 director of revenue by a retail seller upon gross receipts
19 from a sale of beer, liquor or wine subject to the charges
20 contained in sections 311.520, 311.550 and 311.554 shall be
21 claimed for refund under chapter 144 for any amount
22 illegally or erroneously overcharged or overcollected as a
23 result of imposition of sales tax by the retail seller upon
24 amounts representing the charges imposed under this chapter.

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

35 4. It shall be unlawful for any person to remove the
36 contents of any container containing any of the intoxicating
37 liquors mentioned in subdivision (1) of subsection 1 without
38 destroying such container, or to refill any such container,
39 in whole or in part, with any of the liquors mentioned in
40 subdivision (1) of subsection 1. Any person violating the
41 provisions of this subsection shall be guilty of a
42 misdemeanor.

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

50 6. Any person who shall sell in this state any
51 intoxicating liquor without first having procured a license
52 from the supervisor of liquor control authorizing him to
53 sell such intoxicating liquor is guilty of a felony and upon
54 conviction shall be punished by imprisonment by the state
55 department of corrections for a term of not less than two
56 years nor more than five years, or by imprisonment in the
57 county jail for a term of not less than three months nor
58 more than one year, or by a fine of not less than one
59 hundred dollars nor more than one thousand dollars, or by
60 both such fine and imprisonment.

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

 2. Until June 30, 2006, the revenue derived from the
10 additional charge imposed by subsection 1 shall be deposited
11 by the state treasurer to the credit of a separate account
12 in the marketing development fund created by section
13 261.035. Beginning July 1, 2006, the revenue derived from
14 such additional charge shall be deposited by the state
15 treasurer in the Missouri wine and grape fund created by
16 this section. Moneys to the credit of both the marketing
17 development fund and the Missouri wine and grape fund shall
18 be used only for market development in developing programs
19 for growing, selling, and marketing of grapes and grape
20 products grown in Missouri, including all necessary funding
21 for the employment of experts in the fields of viticulture

22 and enology as deemed necessary, and programs aimed at
23 improving marketing of all varieties of grapes grown in
24 Missouri; and shall be appropriated and used for no other
25 purpose.

26 3. There is hereby created in the state treasury the
27 "Missouri Wine and Grape Fund", which shall consist of money
28 collected under this section. The state treasurer shall be
29 custodian of the fund and shall approve disbursements from
30 the fund to the department of agriculture for use solely by
31 the Missouri wine and grape board created under section
32 262.820 in accordance with sections 30.170 and 30.180. Upon
33 appropriation, money in the fund shall be used solely for
34 the administration of this section. Notwithstanding the
35 provisions of section 33.080 to the contrary, any moneys
36 remaining in the fund at the end of the biennium shall not
37 revert to the credit of the general revenue fund. The state
38 treasurer shall invest moneys in the fund in the same manner
39 as other funds are invested. Any interest and moneys earned
40 on such investments shall be credited to the fund.

41 4. In addition to the charges imposed by subsection 1
42 of this section and section 311.550, there shall be paid to
43 and collected by the director of revenue for the privilege
44 of selling wine an additional charge of **[six] ten and one-**
45 **half** cents per gallon or fraction thereof. Until June 30,
46 2006, this additional **[six] ten and one-half** cents per
47 gallon shall be deposited by the state treasurer to the
48 credit of a separate account in the marketing development
49 fund created by section 261.035. Beginning July 1, 2006,
50 the revenue derived from such additional charge shall be
51 deposited by the state treasurer in the Missouri wine and
52 grape fund created in this section.

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

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