

TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 16—Cigarette Tax

12 CSR 10-16.120 Missouri Cigarette Wholesaler's License

PURPOSE: This rule sets forth the requirements for obtaining a wholesaler's license, the requirement for prominent display of the license and the possible effect of violation of the law.

(1) A Missouri cigarette wholesaler's license will only be granted to nonresident wholesalers duly registered as a cigarette wholesaler in the wholesaler's state of residence.

(2) A nonresident wholesaler who is granted a Missouri cigarette wholesaler's license under section 149.035, RSMo, and is authorized to affix Missouri tax stamps shall agree to be bound by all cigarette tax rules issued by the director of revenue.

(3) The cigarette wholesaler's license must be prominently displayed in the wholesaler's principal place of business. Any cigarette wholesaler having more than one (1) place of business is required to display a copy of the license in each place of business owned or operated by them doing business in Missouri.

(4) If a wholesaler violates any of the provisions of Chapters 66, 149, and 210, RSMo, or rules issued pursuant to the provisions, contingent upon the hearing provided for by section 149.035, RSMo, the director may revoke or suspend the cigarette wholesaler's license issued under the provisions of section 149.035, RSMo.

AUTHORITY: sections 66.380, 136.030, 136.120, 149.015, 149.021, and 210.320, RSMo 2016. Cigarette Tax Regulation 11 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Amended: Filed Feb. 18, 1983, effective June 11, 1983. Amended: Filed July 17, 2023, effective Feb. 29, 2024.*

**Original authority: 66.380, RSMo 1967, amended 1993, 1995; 136.030, RSMo 1945, amended 1947, 1949, 1965; 136.120, RSMo 1945; 149.015, RSMo 1974, amended 1982, 1993, 1994, 2001, 2005; 149.021, RSMo 1974, amended 1982; and 210.320, RSMo 1939, amended 1969, 1976, 1978, 1993, 1995.*