DIVISION OF ALCOHOL AND TOBACCO CONTROL

Matt Blunt
Governor

Mark James
Director, Public Safety

Peter W. Lobdell
State Supervisor

Mike Schler, C.P.A.
Deputy Supervisor

September 7, 2007

Department of Alcoholic Beverage Control
3927 Lennane Drive, Suite 100
Sacramento, CA 95834

Re: California Business and Professions Code 23661.2

To Whom It May Concern:

The Division is writing in regard to the above-referenced section and its application to wine retailers in California.

Missouri Liquor Control Law, Section 311.462, RSMo, authorizes non-Missouri retailers, including retailers in California, to ship up to 2 cases of wine per year to an adult Missouri consumer for personal use and not for resale so long as the retailer is located in a state which grants Missouri retailers an equal reciprocal privilege to ship wine into that state. Shipments in compliance with the statute are declared not to be sales in Missouri and are therefore not subject to any license, permit or Missouri excise or sales taxes. Reciprocity pursuant to Section 311.462, RSMo, would limit a California retailer to ship no more than 2 cases of wine per **year** to any adult Missouri resident.

The Division of Alcohol and Tobacco Control will file accusations against Missouri retail licensees that violate California Business and Professions Code 23661.2 regarding reciprocal shipments. You should be aware that such prosecutions may require the assistance of your Department as witnesses at hearings and/or by providing other material evidence.

I believe this letter complies with the requirements of California Business and Professions Code 23661.2 for purposes of a reciprocal shipping agreement. Please advise that it does or that you require something more or different. Thank you for your efforts in this matter.

Sincerely,

Peter W. Lobdell

Peter W. Lobdell
State Supervisor

301 West High Street #860; P.O. Box 837
Jefferson City, Missouri 65102-0837
Voice 573-751-2333; FAX 573-526-4540
http://www.atc.dps.mo.gov