

*AUTHORITY: section 135.1150, [RSMo Supp. 2006] HB 1172, Second Regular Session, Ninety-sixth General Assembly, 2012. Emergency rule filed Sept. 18, 2006, effective Oct. 1, 2006, expired March 29, 2007. Original rule filed Sept. 18, 2006, effective March 30, 2007. Amended: Filed Sept. 19, 2012.*

*PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Children's Division, Candace Shively, Director, PO Box 88, Jefferson City, MO 65103. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 13—DEPARTMENT OF SOCIAL SERVICES  
Division 35—Children's Division  
Chapter 100—Tax Credits**

**PROPOSED RULE**

**13 CSR 35-100.030 Developmental Disability Care Provider Tax Credit**

*PURPOSE: This rule describes the procedures for the implementation of section 135.1180, RSMo (2012), Developmental Disability Care Provider Tax Credit Program, to reflect the requirements of HB 1172 (2012).*

(1) In general, a qualified developmental disability care provider may apply for tax credits on behalf of taxpayers who make donations to the provider as provided herein. Those who donate to qualifying providers are eligible to receive a tax credit up to fifty percent (50%) of their donation. Qualified developmental disability care providers that accept these donations are required to remit payments equivalent to the amount of the tax credit to the state of Missouri.

(2) Definition of terms—

(A) "Certificate," a tax credit certificate issued to a taxpayer who makes an eligible donation to a qualified developmental disability care provider as described under section 135.1180, RSMo;

(B) "Eligible donation," eligible donations may include cash, publicly traded stocks and bonds, and real estate;

(C) "Qualified developmental disability care provider"—

1. Provides assistance to persons with developmental disabilities;

2. Is accredited by one (1) or more of the following:  
A. Council on Accreditation (COA); or  
B. Joint Commission on Accreditation of Healthcare Organizations (JCAHO); or  
C. Commission on Accreditation of Rehabilitation Facilities (CARF); or

3. Is under contract with the Department of Social Services or the Department of Mental Health to provide treatment services to persons with developmental disabilities; and

4. Receives donations. Any agency that operates more than one (1) facility or at more than one (1) location can only be eligible for the tax credit for eligible donations made to facilities or locations of the agency which are licensed and accredited;

(D) "Taxpayer," any of the following individuals or entities who make eligible donations to a qualified developmental disability care provider—

1. A person, firm, partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri, and subject to the state income tax imposed in Chapter 143, RSMo;

2. A corporation subject to the annual corporation franchise tax imposed in Chapter 147, RSMo;

3. An insurance company paying an annual tax on its gross premium receipts in this state;

4. Any other financial institution paying taxes to the state of Missouri or any political subdivision of the state under Chapter 148, RSMo;

5. An individual subject to the state income tax imposed in Chapter 143, RSMo; or

6. Any charitable organization which is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under Chapter 143, RSMo.

(E) "State tax liability," any tax liability due under Chapters 147, 148, or 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo.

(3) Beginning January 1, 2012, any taxpayer will be allowed to claim a credit against their state tax liability, as defined in subsection (2)(E) of this rule, equivalent to fifty percent (50%) of the eligible donation the taxpayer made to a qualified developmental disability care provider. The amount of the tax credit claimed may not exceed the amount of the taxpayer's state income tax liability in the tax year that the credit is being claimed.

(A) Any tax credit that cannot be claimed in the taxable year during which the contribution is made, will not be refunded, but will be allowed to be carried forward and used against the taxpayer's state tax liability for up to four (4) subsequent years.

(4) Qualified developmental disability care providers must apply for the tax credit on behalf of the taxpayers. Acceptable applications for the tax credit require—

(A) A complete and accurate application (Attachment A, included herein). Applications may also be obtained by writing to—

Department of Social Services  
Attention: Developmental Disability Care Provider Tax Credit  
PO Box 853  
Jefferson City, MO 65102-0853;

(B) A statement attesting to the receipt of an eligible donation, which includes the following information:

1. Taxpayer type and supporting documentation, when applicable;

2. Taxpayer's name;

3. Taxpayer's identification number;

4. Amount of the eligible donation and supporting documentation, when applicable;

5. Amount of anticipated tax credit;

6. Date the donation was received by the agency; and

7. The signature of the executive director of the qualified developmental disability care provider;

(C) Payment from the qualified developmental disability care provider equal to the value of the tax credit for which the application is being submitted. Checks must be made payable to the Department of Social Services; and

(D) Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:

1. Cash—legible receipt from the developmental disability care provider which indicates the name and address of the organization; name, address, and telephone number of the contributor; and amount and date the contribution was received; signature of a representative of the developmental disability care provider receiving the contribution;

2. Check—photocopy of the canceled check, front and back—if not possible then copy of the original check and a receipt from the

developmental disability care provider including the same information required of a cash donation as described in paragraph (4)(D)1. of this rule;

3. Credit card—legible transaction receipt with the name and address of the developmental disability care provider; contributor's name, address, and telephone number; amount and date the contribution was received; and signature of a representative of the developmental disability care provider receiving the contribution. Receipts should have the credit card account number blacked out;

4. Money order or cashier's check—legible copy of the original document with the name and address of the developmental disability care provider; contributor's name, address, and telephone number; amount and date the contribution was received; and signature of a representative of the developmental disability care provider receiving the contribution;

5. Values of contributed stocks and bonds must be determined by a reputable source (e.g., *Wall Street Journal*, New York Stock Exchange (NYSE), National Association of Securities Dealers Automated Quotations (NASDAQ), etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined;

6. The value of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant, or residential property that has been determined to have a value of over twenty-five thousand dollars (\$25,000). Commercial, vacant, or residential property having a value twenty-five thousand dollars (\$25,000) or less will require only one (1) appraisal; and

7. Contributions that include a benefit to the donor—documentation required will depend on how the type of contribution was made (i.e., cash, check, etc.). The same information is required as described in paragraphs (4)(D)1.–4. of this rule. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auction item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

(5) All applications and payments must be submitted within twelve (12) months from the date the eligible donation was received from the taxpayer. The date of submission will be determined by the date that the application and payment are postmarked. Tax credit applications submitted more than one (1) year following the date of the contribution will be void and the right to the tax credit will be forfeited.

(6) Information required in sections (4) and (5) of this rule, must be submitted to—

Department of Social Services  
Attention: Developmental Disability Care Provider Tax Credit  
PO Box 853  
Jefferson City, MO 65102-0853.

(7) Upon receipt of the information required in subsection (4)(C), the Department of Social Services will verify with the Department of Revenue whether or not the taxpayer has any outstanding balances due from the taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount.

(8) Upon verification of the information required in sections (4) through (7) of this rule, the Department of Social Services will issue a certificate to the taxpayer indicating the amount of tax credit that is approved for the application.

(A) Certificates will be mailed to the taxpayer at the address provided on the application submitted by the qualified developmental disability care provider.

(B) The Department of Social Services will not provide information regarding taxpayers' state tax liability to unauthorized individu-

als.

(C) In the event a taxpayer's tax credit is reduced as a result of delinquent taxes, a refund will not be issued to the qualified developmental disability care provider.

(9) Approved tax credit certificates will be issued within forty-five (45) days of receipt of the completed application submitted by the qualified developmental disability care provider.

(10) The owner of a developmental disability care provider tax credit certificate may assign, transfer, sell, or otherwise convey the certificate. The new owner will have the same rights as the original owner. When a certificate is assigned, transferred, sold, or otherwise conveyed, a notarized endorsement must be submitted to the Department of Social Services within thirty (30) days of the date of the transaction. Information submitted to effectuate such a transfer must include a complete and accurate Department of Social Services Tax Credit Transfer Form (Attachment B, included herein). Forms may be obtained by writing to the address provided in subsection (4)(A) and section (6) of this rule.



MISSOURI DEPARTMENT OF SOCIAL SERVICES  
**DEVELOPMENTAL DISABILITY CARE PROVIDER TAX CREDIT APPLICATION**

ORGANIZATION NAME (RECEIVING THE DONATION)		CONTACT PERSON AND E-MAIL ADDRESS	
ADDRESS		ACCREDITING AGENCY (COA - JCAHO - CARF)	
TELEPHONE NUMBER	<input type="checkbox"/> DEPT. OF SOCIAL SERVICES CONTRACT <input type="checkbox"/> DEPT. OF MENTAL HEALTH CONTRACT                    CONTRACT NUMBER:		
<b>DONOR INFORMATION (ATTACH ADDITIONAL PAGES IF NEEDED)</b>			
TAXPAYER TYPE (*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)			
<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP* <input type="checkbox"/> S CORPORATION* <input type="checkbox"/> LLC* <input type="checkbox"/> CHARITABLE ORGANIZATION*		<input type="checkbox"/> FINANCIAL INSTITUTION <input type="checkbox"/> INSURANCE COMPANY	
TAXPAYER/BUSINESS NAME(S) (IF FILING MISSOURI JOINT INCOME TAX RETURN, BOTH SPOUSES' NAMES MUST BE LISTED)			TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS (ADDRESS, CITY, STATE, ZIP CODE)		TAXPAYER IDENTIFICATION NUMBER(S) (SOCIAL SECURITY NUMBER(S))	
<b>TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)</b>			
*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS			
<input type="checkbox"/> Cash <input type="checkbox"/> Publicly Traded Stocks/Bonds* <input type="checkbox"/> Real Estate*			
AMOUNT OF DONATION		AMOUNT OF TAX CREDIT (50% OF THE DONATION)	
DATE OF DONATION		FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER	
TAXPAYER TYPE (*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)			
<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP* <input type="checkbox"/> S CORPORATION* <input type="checkbox"/> LLC* <input type="checkbox"/> CHARITABLE ORGANIZATION*		<input type="checkbox"/> FINANCIAL INSTITUTION <input type="checkbox"/> INSURANCE COMPANY	
TAXPAYER/BUSINESS NAME(S) (IF FILING MISSOURI JOINT INCOME TAX RETURN, BOTH SPOUSES' NAMES MUST BE LISTED)			TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS (ADDRESS, CITY, STATE, ZIP CODE)		TAXPAYER IDENTIFICATION NUMBER(S) (SOCIAL SECURITY NUMBER(S))	
<b>TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)</b>			
*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS			
<input type="checkbox"/> Cash <input type="checkbox"/> Publicly Traded Stocks/Bonds* <input type="checkbox"/> Real Estate*			
AMOUNT OF DONATION		AMOUNT OF TAX CREDIT (50% OF THE DONATION)	
DATE OF DONATION		FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER	
<b>DONOR TOTALS (ALL PAGES)</b>			
TOTAL NUMBER OF CERTIFICATES REQUESTED		TOTAL AMOUNT OF CREDITS REQUESTED (ENCLOSE REMITTANCE IN THE SAME AMOUNT)	
In accordance with section 135.1180 RSMo, I certify that the information provided above is true and accurate. On the dates indicated, _____ accepted the indicated eligible donation(s) from the above named taxpayer(s). (ORGANIZATION NAME)			
Donations will be used solely to provide direct care services to persons with developmental disabilities who are residents of this state. Direct care services include but are not limited to increasing the quality of care and service for persons with developmental disabilities through improved employee compensation and training. I also understand the amount of the certificate will be reduced if it is determined the taxpayer has an outstanding balance owed to the Missouri Department of Revenue (Section 135.815 RSMo).			
EXECUTIVE DIRECTOR SIGNATURE			
PRINTED NAME			DATE
Certificates will be mailed directly to the taxpayer. <b>All incomplete or inaccurate applications and payments will be returned to the Developmental Disability Care Provider.</b>			
<b>FOR OFFICIAL USE ONLY</b>			
DSS APPROVAL		DATE PROCESSED	

TAXPAYER TYPE (*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)	
<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP* <input type="checkbox"/> S CORPORATION* <input type="checkbox"/> LLC* <input type="checkbox"/> CHARITABLE ORGANIZATION*	<input type="checkbox"/> FINANCIAL INSTITUTION <input type="checkbox"/> INSURANCE COMPANY
TAXPAYER/BUSINESS NAME(S) (IF FILING MISSOURI JOINT INCOME TAX RETURN, BOTH SPOUSES' NAMES MUST BE LISTED)	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS (ADDRESS, CITY, STATE, ZIP CODE)	TAXPAYER IDENTIFICATION NUMBER(S) (SOCIAL SECURITY NUMBER(S))
<b>TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)</b>	
*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS	
<input type="checkbox"/> Cash <input type="checkbox"/> Publicly Traded Stocks/Bonds* <input type="checkbox"/> Real Estate*	
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER
TAXPAYER TYPE (*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)	
<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP* <input type="checkbox"/> S CORPORATION* <input type="checkbox"/> LLC* <input type="checkbox"/> CHARITABLE ORGANIZATION*	<input type="checkbox"/> FINANCIAL INSTITUTION <input type="checkbox"/> INSURANCE COMPANY
TAXPAYER/BUSINESS NAME(S)	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS (ADDRESS, CITY, STATE, ZIP CODE)	TAXPAYER IDENTIFICATION NUMBER(S) (SOCIAL SECURITY NUMBER(S))
<b>TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)</b>	
*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS	
<input type="checkbox"/> Cash <input type="checkbox"/> Publicly Traded Stocks/Bonds* <input type="checkbox"/> Real Estate*	
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER
TAXPAYER TYPE (*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)	
<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP* <input type="checkbox"/> S CORPORATION* <input type="checkbox"/> LLC* <input type="checkbox"/> CHARITABLE ORGANIZATION*	<input type="checkbox"/> FINANCIAL INSTITUTION <input type="checkbox"/> INSURANCE COMPANY
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*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS	
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DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER
TAXPAYER TYPE (*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)	
<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP* <input type="checkbox"/> S CORPORATION* <input type="checkbox"/> LLC* <input type="checkbox"/> CHARITABLE ORGANIZATION*	<input type="checkbox"/> FINANCIAL INSTITUTION <input type="checkbox"/> INSURANCE COMPANY
TAXPAYER/BUSINESS NAME(S) (IF FILING MISSOURI JOINT INCOME TAX RETURN, BOTH SPOUSES' NAMES MUST BE LISTED)	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS (ADDRESS, CITY, STATE, ZIP CODE)	TAXPAYER IDENTIFICATION NUMBER(S) (SOCIAL SECURITY NUMBER(S))
<b>TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)</b>	
*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS	
<input type="checkbox"/> Cash <input type="checkbox"/> Publicly Traded Stocks/Bonds* <input type="checkbox"/> Real Estate*	
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER



MISSOURI DEPARTMENT OF SOCIAL SERVICES

**DEVELOPMENTAL DISABILITY CARE PROVIDER TAX CREDIT APPLICATION****INSTRUCTIONS**

1. Provide the organization's LEGAL name; contact person; email address.
2. Provide the organization's physical address in addition to a P.O. Box (if applicable)
3. Provide the contract number listed on the contract with the Department of Social Services (DSS) or the Department of Mental Health (DMH). If the organization does not have a contract with DMH or DSS, please attach a copy of the certificate of accreditation from Council on Accreditation (COA), Joint Commission on Accreditation of Health Care Organizations (JCAHO), or Commission on Accreditation of Rehabilitation Facilities (CARF).
4. Taxpayer type - place an (X) in the appropriate box and provide supporting documentation indicated if applicable.  
Supporting Documentation:  
Partnerships, S Corporations and LLC's please provide a list of all shareholder names; social security numbers, and percentage of ownership.  
Charitable organizations applying for tax credits under Section 135.1150, RSMo, must provide:
  - proof the organization is exempt from federal income tax (copy of federal tax exemption certificate), and
  - proof of business activities that are unrelated to its charitable activities of which Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143, RSMo (i.e. most recent Missouri State Income Tax Return). If the unrelated business activities do not generate Missouri business taxable income, an Executive Officer of the organization must provide an attestation indicating the organization's unrelated business activities do not generate taxable business income but if there were taxable business income, that income would be subject to the state tax imposed under chapter 143, RSMo (attach the Charitable Organization Attestation Form to the application).
5. Taxpayer name should be the complete name submitted on annual income tax returns.
6. Taxpayer identification is either the tax identification number or social security number.
7. Identify the type of donation made and provide supporting documentation (if applicable).  
Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:
  - Donations of cash, check, credit card or money order do not require verifying documentation.
  - Values of publicly traded stocks and bonds must be determined by a reputable source (e.g. Wall Street Journal, NYSE, NASDAQ, etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined; and confirmation documentation of the transfer from the contributor's account to the qualifying residential treatment agency.
  - The values of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over \$25,000. Commercial, vacant or residential property having a value of \$25,000 or less will require only one (1) appraisal.
8. Amount of donation is the total funds received.
9. Amount of tax credit is equal to 50% of the donation(s) received.
10. Number of certificates should be the total number of certificates requested to be issued.
11. Total amount of tax credits requested should be the total of the individual amounts submitted for each taxpayer. Submit payment to the Department of Social Services equal to this amount.
12. All applications and supporting documentation must be submitted to the Developmental Disability Care Provider for complete processing.



MISSOURI DEPARTMENT OF SOCIAL SERVICES  
**CHARITABLE ORGANIZATION ATTESTATION**

"I certify that \_\_\_\_\_ engages in unrelated business  
(ORGANIZATION NAME)

activities of which do not generate Missouri unrelated business taxable income. If these activities did generate Missouri unrelated business taxable income, that income would be subject to the state income tax imposed under chapter 143, RSMo."

SIGNATURE

PRINTED NAME

TITLE

DATE



MISSOURI DEPARTMENT OF SOCIAL SERVICES  
**TAX CREDIT TRANSFER**

The Department of Social Services (DSS) tax credit transfer form must be used when transferring eligible tax credits administered by the DSS. You must submit a separate Tax Credit Transfer form for each tax credit transfer being requested. The sale or transfer of a tax credit may have income tax consequences for the assignor and assignee. Consult your tax advisor for more information.

**ASSIGNOR**

NAME OF ASSIGNOR	ASSIGNOR TELEPHONE NUMBER
ASSIGNOR ADDRESS	
ASSIGNOR TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)	

**TRANSFER**

TAX CREDIT TYPE		
<input type="checkbox"/> PREGNANCY RESOURCE CENTER TAX CREDIT	<input type="checkbox"/> RESIDENTIAL TREATMENT AGENCY TAX CREDIT	<input type="checkbox"/> DEVELOPMENTAL DISABILITY CARE PROVIDER TAX CREDIT
APPROVED CERTIFICATE NUMBER	(OFFICE USE ONLY)	
VALUE OF TAX CREDIT (SEE INSTRUCTIONS)	DATE OF TRANSFER	TAX CREDIT SELLING PRICE (SEE INSTRUCTIONS)

**CERTIFICATION**

ASSIGNOR SIGNATURE	DATE
PRINTED NAME	(OFFICE USE ONLY)

**ASSIGNEE**

NAME OF ASSIGNEE	ASSIGNEE TELEPHONE NUMBER
ASSIGNEE ADDRESS	
ASSIGNEE TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)	

**TAXPAYER TYPE REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS**

Individual  
  Corporation  
  Partnership\*  
  S Corporation\*  
  LLC\*  
  Charitable Organization\*  
 Financial Institution  
  Insurance Company

**CERTIFICATION**

ASSIGNEE SIGNATURE	DATE
PRINTED NAME	(OFFICE USE ONLY) REISSUE CERTIFICATE NUMBER

NOTARY PUBLIC EMBOSSER SEAL	STATE OF	COUNTY (OR CITY OF ST. LOUIS)
	NOTARY PUBLIC NAME	MY COMMISSION EXPIRES
	NOTARY PUBLIC SIGNATURE	
	USE RUBBER STAMP IN AREA BELOW	

Appeared before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_,

and \_\_\_\_\_ to me personally known to be the persons who executed the above certifications, and acknowledged and states that he/she executed the same for the purpose therein stated.



MISSOURI DEPARTMENT OF SOCIAL SERVICES  
**TAX CREDIT TRANSFER**

**Information provided below must include all individuals listed on the original tax credit certificate.**

1. Provide the Assignor's LEGAL name. The Assignor is the person transferring ownership of the tax credit (e.g. the seller).
2. Provide the Assignor's complete address including city, state and zip code.
3. Provide the Assignor's taxpayer identification number or social security number.
4. Indicate the type of tax credit certificate being transferred (i.e. Pregnancy Resource Center, Developmental Disability Care Provider or Residential Treatment Agency tax credit).
5. Provide the original tax credit certificate number.

6. Provide the value of the tax credit on the date of transfer. This is the amount of the approved tax credit or, if some portion of the tax credit was previously used, this is the value of the remaining tax credit.

Example: In 2007 a tax credit certificate was issued for \$2,000. In 2007 the value of the tax credit is \$2,000. If that year the taxpayer was able to claim \$500 of that credit; the value of the remaining tax credit carried over to the next tax year was \$1,500. If the tax credit was sold or transferred during 2008, the value of the tax credit would be \$1,500.

7. Provide the date of transfer.
8. Provide the selling price.

Note: The following criteria applies only to the transfer of a Pregnancy Resource Center tax credit certificate:

The tax credit must be transferred or sold...

- (1) For no less than seventy-five percent of the par value of such credit; (Par value meaning the value of the tax credit at the time of transfer); and
- (2) In an amount not to exceed one hundred percent of annual earned credit.

Example: Using the scenario in #6 above. The value of the credit being transferred is \$1,500. It can not be sold for less than 75% of that amount or no less than \$1,125. A taxpayer can not sell or transfer tax credit in any given year in an amount that exceeds 100% of the annual earned credit, which is \$1,500. Therefore, if in 2008 the taxpayer has the \$1,500 carryover and earns another \$2,000 tax credit for 2008, the taxpayer can only sell or transfer tax credits up to \$2,000. The taxpayer can not sell or transfer tax credits in excess of the annual earned credit (\$2,000) in any given year.

9. Provide the Assignor's Signature, date of signature and printed name.
10. Provide the Assignee's LEGAL name as it appears on annual income tax returns. The Assignee is the individual purchasing or receiving the tax credit (e.g. the buyer).
11. Provide the Assignee's complete address including city, state and zip code.
12. Provide the Assignee's taxpayer identification number or social security number.
13. Indicate the Assignee's Taxpayer type - place an (X) in the appropriate box and provide supporting documentation indicated if applicable.

Supporting Documentation:

Partnerships, S Corporations and LLC's please provide a list of all shareholder names; social security numbers, and percentage of ownership.





MISSOURI DEPARTMENT OF SOCIAL SERVICES  
**TAX CREDIT TRANSFER**

Charitable organizations applying for tax credits must provide:

- proof the organization is exempt from federal income tax (copy of federal tax exemption certificate), and
- proof of business activities that are unrelated to its charitable activities of which Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143, RSMo (i.e. most recent Missouri State Income Tax Return). If the unrelated business activities do not generate Missouri business taxable income, an Executive Officer of the organization must attest to the following statement:

"I certify that \_\_\_\_\_ engages in unrelated  
(ORGANIZATION NAME)

business activities which do not generate Missouri unrelated business income. If these activities did generate Missouri unrelated business income, that income would be subject to the state tax imposed under chapter 143, RSMo."

SIGNATURE	TITLE	DATE
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14. Provide the Assignee's Signature, date of signature and printed name.
15. The completed tax credit transfer form must be notarized. If both the assignor and assignee can not be present at the time of the notarized endorsement, each individual may have a copy of the document notarized individually. However, both copies must be submitted to the Department of Social Services at the same time.
16. Forward the transfer form and all supporting documentation required to the following address:

Residential Treatment Agency Tax Credit Transfers:

**Department of Social Services**  
**Attention: Residential Treatment Agency Tax Credit**  
**P.O. Box 853**  
**Jefferson City, MO 65102-0853**

Pregnancy Resource Center Tax Credit Transfers:

**Department of Social Services**  
**Attention: Pregnancy Resource Center Tax Credit**  
**P.O. Box 863**  
**Jefferson City, MO 65102-0863**

Developmental Disability Care Provider Tax Credit Transfers:

**Department of Social Services**  
**Attention: Developmental Disability Care Provider Tax Credit**  
**PO Box 853**  
**Jefferson City, MO 65102-0853**

*AUTHORITY: section 135.1180, HB 1172, Second Regular Session, Ninety-sixth General Assembly, 2012. Original rule filed Sept. 19, 2012.*

*PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Children's Division, Candace Shively, Director, PO Box 88, Jefferson City, MO 65103. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 20—DEPARTMENT OF INSURANCE,  
FINANCIAL INSTITUTIONS AND PROFESSIONAL  
REGISTRATION  
Division 2263—State Committee for Social Workers  
Chapter 1—General Rules**

**PROPOSED RULE**

**20 CSR 2263-1.040 School Social Worker Examinations Approved by the Committee**

*PURPOSE: This rule establishes the school social worker examination(s) approved by the committee for the school social work program verification and acknowledgment of completion to be issued by Missouri colleges and universities and by the committee as authorized in section 173.1400 of Senate Bill 563 (2012).*

(1) School social worker examination(s) approved by the committee for the purposes of sections 173.1400 and 337.647.2., RSMo, include:

(A) The Educational Testing Service Praxis series exam #0211 School Social Worker: Content Knowledge.

*AUTHORITY: sections 173.1400.1.(2) and 337.647.2.(2) and .3., SB 563 and HB 1563, Second Regular Session, Ninety-sixth General Assembly, 2012, and 337.627.1.(8), RSMo Supp. 2011. Emergency rule filed Sept. 18, 2012, effective Sept. 28, 2012, expires March 26, 2013. Original rule filed Sept. 18, 2012.*

*PUBLIC COST: This proposed rule will cost state agencies or political subdivisions approximately fourteen dollars (\$14) annually for the life of the rule. It is anticipated that the costs will recur for the life of the rule, may vary with inflation, and are expected to increase at the rate projected by the Legislative Oversight Committee.*

*PRIVATE COST: This proposed rule will cost private entities approximately two dollars (\$2) annually for the life of the rule. It is anticipated that the costs will recur for the life of the rule, may vary with inflation, and are expected to increase at the rate projected by the Legislative Oversight Committee.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the State Committee for Social Workers, PO Box 1335, Jefferson City, MO 65102-1335, by facsimile at (573) 526-3489, or by email at lcsww@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**PUBLIC FISCAL NOTE**

**I. RULE NUMBER**

**Title 20 - Department of Insurance, Financial Institutions and Professional Registration**  
**Division 2263 - State Committee for Social Workers**  
**Chapter 1 - General Rules**  
**Proposed Rule - 20 CSR 2263-1.040 School Social Worker Exams Approved by the Committee**  
 Prepared September 18, 2012 by the Division of Professional Registration

**II. SUMMARY OF FISCAL IMPACT**

Affected Agency or Political Subdivision	Estimated Cost of Compliance
State Committee for Social Workers	\$14.05 to \$14.43
	<b>Annual Cost of Compliance for the Life of the Rule</b> \$14.05 to \$14.43

**III. WORKSHEET**

The committee office staff will need to receive and process the application by verifying that the right criteria have been met before issuing the document.

Processing Technician II - provides technical support, processes applications for licensure, and responds to inquiries related to the licensure law and/or rules and regulations.

**Personal Service Dollars**

STAFF	ANNUAL SALARY RANGE	SALARY TO INCLUDE FRINGE BENEFIT	HOURLY SALARY	COST PER MINUTE	TIME PER LICENSEE	COST PER APPLICATION	NUMBER OF ITEMS	TOTAL COST
Processing Technician II	\$25,068 to \$26,316	\$37,710 to \$39,587	\$18.13 to \$19.03	\$0.30 to \$0.32	5 minutes	\$1.51 to \$1.59	5 applicants	\$7.55 to \$7.93
<b>Total Personal Service Costs</b>								<b>\$7.55 to \$7.93</b>

**Expense and Equipment Dollars**

Item	Cost	Quantity	Total Cost Per Item
Correspondence Mailing	\$0.65	10	\$6.50
<b>Total Expense and Equipment Costs</b>			<b>\$6.50</b>

**IV. ASSUMPTIONS**

1. Employee's salaries were calculated using the annual salary multiplied by 50.43% for fringe benefits and then divided by 2080 hours per year to determine the hourly salary. The hourly salary was then divided by 60 minutes to determine the cost per minute. The cost per minute was then multiplied by the amount of time individual staff spent on the processing of the specified item. The total cost was based on the cost per item multiplied by the estimated number of items.
2. The board assumes that it will send at least two correspondence mailings to individuals requesting the school social work program verification and acknowledgment of completion.
3. It is anticipated that the total costs will recur annually for the life of the rule, may vary with inflation, and is expected to increase at the rate projected by the Legislative Oversight Committee.

## PRIVATE FISCAL NOTE

**I. RULE NUMBER****Title 20 - Department of Insurance, Financial Institutions and Professional Registration****Division 2263 - State Committee for Social Workers****Chapter 1 - General Rules****Proposed Rule - 20 CSR 2263-1.040 School Social Worker Exams Approved by the Committee**

Prepared September 18, 2012 by the Division of Professional Registration

**II. SUMMARY OF FISCAL IMPACT**

Estimate the number of entities by class which would likely be affected by the adoption of the proposed rule:	Classification by type of the business entities which would likely be affected:	Estimated cost of compliance with the rule by affected entities:
5	Social Workers Applying for (Postage @ \$0.45)	\$2.25
	<b>Estimated Annual Cost of Compliance for the Life of the Rule</b>	<b>\$2.25</b>

**III. WORKSHEET**

See Table Above

**IV. ASSUMPTIONS**

1. The figures reported above are based on FY2012 actuals.
2. It is anticipated that the total cost will recur annually for the life of the rule, may vary with inflation and is expected to increase at the rate projected by the Legislative Oversight Committee.

**Title 20—DEPARTMENT OF INSURANCE,  
FINANCIAL INSTITUTIONS AND PROFESSIONAL  
REGISTRATION**

**Division 2270—Missouri Veterinary Medical Board  
Chapter 2—Licensure Requirements for Veterinarians**

**PROPOSED RULE**

**20 CSR 2270-2.072 Temporary Courtesy License**

*PURPOSE:* This rule states the requirements and procedures for a nonresident spouse of an active duty member of the military who is transferred to this state in the course of the member's military duty to obtain a temporary courtesy license to practice veterinary medicine for one hundred eighty (180) days.

(1) The board shall grant a temporary courtesy license to practice veterinary medicine without examination to a "nonresident military spouse" as defined in section 324.008.1., RSMo, who provides proof that such applicant's qualifications meet or are at least equivalent to the requirements for initial licensure in this state and who provides the board the following:

(A) A completed application form;

(B) A non-refundable application fee, as established by the board pursuant to rule, made payable to the board;

(C) Verification sent directly to the board from the state, district, or territory from where the applicant holds a current and active license verifying that the applicant holds a current and active license;

(D) Proof that the applicant has been engaged in active practice in the state, district, or territory of the United States in which the applicant is currently licensed for at least two (2) years in the five (5) years immediately preceding this application;

(E) Verification sent directly to the board from the state, district, or territory of the United States in which the applicant was initially licensed verifying that—

1. The applicant is, or was at the time of licensure, in good standing;

2. The applicant has not committed an act in any jurisdiction that would have constituted grounds for the refusal, suspension, or revocation of a license or certificate to practice at the time the act was committed; and

3. The applicant has not been disciplined by a licensing or credentialing entity in another jurisdiction and is not the subject of an unresolved complaint, review procedure, or disciplinary proceeding by a licensing or credentialing entity in another jurisdiction;

(F) If the board is unable to determine if the licensing requirements of the state, district, or territory in which the applicant was initially licensed are equivalent to Missouri's licensing requirements, the applicant shall submit documentation regarding the licensing requirements equivalency;

(G) Any person applying for temporary licensure as a veterinarian, shall be required to take and pass the State Board Examination related to the practice of veterinary medicine; and

(H) Such additional information as the board may request to determine eligibility for a temporary courtesy license.

*AUTHORITY:* section 324.008.1., RSMo Supp. 2011. Original rule filed Sept. 18, 2012.

*PUBLIC COST:* This proposed rule will increase the fund for the Missouri Veterinary Medical Board by approximately twenty-two dollars (\$22) annually for the life of the rule. It is anticipated that the increase will recur for the life of the rule, may vary with inflation, and is expected to increase at the rate projected by the Legislative Oversight Committee.

*PRIVATE COST:* This proposed rule will cost private entities approximately thirty-five dollars and forty-five cents (\$35.45) annually for

the life of the rule. It is anticipated that the costs will recur for the life of the rule, may vary with inflation, and are expected to increase at the rate projected by the Legislative Oversight Committee.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed rule with the Missouri Veterinary Medical Board, PO Box 633, Jefferson City, MO 65102, via facsimile at (573) 526-3856, or via email at [vets@pr.mo.gov](mailto:vets@pr.mo.gov). To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**PUBLIC FISCAL NOTE**

**I. RULE NUMBER**

**Title 20 -Department of Insurance, Financial Institutions and Professional Registration**  
**Division 2270 - Missouri Veterinary Medical Board**  
**Chapter 2 - Licensure Requirements for Veterinarians**  
**Proposed Amendment to 20 CSR 2270-2.072 Temporary Courtesy License**  
 Prepared September 18, 2012 by the Division of Professional Registration

**II. SUMMARY OF FISCAL IMPACT**

Affected Agency or Political Subdivision	Net Effect	
Missouri Veterinary Medical Board		<b>\$22</b>
	<b>Net Effect on the Fund for the Life of the Rule</b>	<b>\$22</b>

**III. WORKSHEET**

See Private Fiscal Note for Explanation of Revenue

Affected Agency or Political Subdivision	Estimated Revenue	
Missouri Veterinary Medical Board		<b>\$25</b>
	<b>Total Annual Revenue for the Life of the Rule</b>	<b>\$25</b>

Affected Agency or Political Subdivision	Estimated Costs	
Missouri Veterinary Medical Board		<b>\$2.85</b> to <b>\$2.98</b>
	<b>Total Annual Cost of Compliance for the Life of the Rule</b>	<b>\$3.00</b>

The Processing Technician II provides technical support, processes applications for licensure, and responds to inquiries related to the licensure law and/or rules and regulations.

**Personal Service**

STAFF	ANNUAL SALARY RANGE	SALARY TO INCLUDE FRINGE	HOURLY SALARY	COST PER MINUTE	TIME PER APPLICATION	COST PER APPLICATION	NUMBER OF ITEMS	TOTAL COST
Processing Technician II	\$24,579 to \$26,640	\$36,974 to \$40,075	\$17.78 to \$19.27	\$0.30 to \$0.32	5 minutes	\$1.48 to \$1.61	1	\$1.48 to \$1.61
<b>Total Personal Service Costs During the First Year of Implementation</b>								<b>\$1.48 to \$1.61</b>

**Expense and Equipment**

<b>Item</b>	<b>Cost</b>	<b>Quantity</b>	<b>Total Cost Per Item</b>
Correspondence Mailing	\$0.65	1	\$0.65
License Printing and Postage	\$0.72	1	\$0.72
<b>Total Expense and Equipment Costs</b>			<b>\$1.37</b>

**IV. ASSUMPTIONS**

1. Employees' salaries were calculated using the annual salary multiplied by 50.43% for fringe benefits and then divided by 2080 hours per year to determine the hourly salary. The hourly salary was then divided by 60 minutes to determine the cost per minute. The cost per minute was then multiplied by the amount of time individual staff spent on the processing of applications or renewals. The total cost was based on the cost per application multiplied by the estimated number of applications.

Note: The public fiscal note for this rule only reflects the cost for this particular process. However, private entity fees are set at an amount to cover the total actual cost incurred by the office, which includes personal service, expense and equipment and transfers.



## PRIVATE FISCAL NOTE

**I. RULE NUMBER****Title 20 - Department of Insurance, Financial Institutions and Professional Registration****Division 2270 - Missouri Veterinary Medical Board****Chapter 2 - Licensure Requirements for Veterinarians****Proposed Amendment to 20 CSR 2270 - 2.072 Temporary Courtesy License**

Prepared September 18, 2012 by the Division of Professional Registration

**II. SUMMARY OF FISCAL IMPACT**

<b>Estimate the number of entities by class which would likely be affected by the adoption of the proposed amendment:</b>	<b>Classification by type of the business entities which would likely be affected:</b>	<b>Estimated cost of compliance with the amendment by affected entities:</b>
1	Temporary Courtesy License Application Fee (Temporary License Fee @ \$25)	\$25
1	Verification Fee (Verification Fee @ \$10)	\$10
1	Application Postage (Postage @ \$0.45)	\$0.45
<b>Estimated Annual Cost of the Amendment for the Life of the Rule</b>		<b>\$35.45</b>

**III. WORKSHEET**

See Table Above

**IV. ASSUMPTIONS**

1. The board anticipates that there will be very few nonresident military spouse temporary courtesy license applicants. It is estimated that the board will have approximately one applicant annually that chooses to apply through this route. The board believes that most applicants will opt to file an application for a provisional and a full license.
2. Most states have eliminated the verification fee, however, the \$10 amount is an average verification fee charged by the remaining states.
3. It is anticipated that the total costs will recur for the life of the rule, may vary with inflation and is expected to increase at the rate projected by the Legislative Oversight Committee. expected to increase at the rate projected by the Legislative Oversight Committee.

Note: The board is statutorily obligated to enforce and administer the provisions of Chapter 340, RSMo. Pursuant to section 340.210, RSMo, the board shall by rule and regulation set the amount of fees authorized by Chapter 340, RSMo so that the revenue produced is sufficient, but not excessive, to cover the cost and expense to the board for administering the provisions of Chapter 340, RSMo.

**T**his section will contain the final text of the rules proposed by agencies. The order of rulemaking is required to contain a citation to the legal authority upon which the order of rulemaking is based; reference to the date and page or pages where the notice of proposed rulemaking was published in the *Missouri Register*; an explanation of any change between the text of the rule as contained in the notice of proposed rulemaking and the text of the rule as finally adopted, together with the reason for any such change; and the full text of any section or subsection of the rule as adopted which has been changed from that contained in the notice of proposed rulemaking. The effective date of the rule shall be not less than thirty (30) days after the date of publication of the revision to the *Code of State Regulations*.

**T**he agency is also required to make a brief summary of the general nature and extent of comments submitted in support of or opposition to the proposed rule and a concise summary of the testimony presented at the hearing, if any, held in connection with the rulemaking, together with a concise summary of the agency's findings with respect to the merits of any such testimony or comments which are opposed in whole or in part to the proposed rule. The ninety (90)-day period during which an agency shall file its order of rulemaking for publication in the *Missouri Register* begins either: 1) after the hearing on the proposed rulemaking is held; or 2) at the end of the time for submission of comments to the agency. During this period, the agency shall file with the secretary of state the order of rulemaking, either putting the proposed rule into effect, with or without further changes, or withdrawing the proposed rule.

**Title 2—DEPARTMENT OF AGRICULTURE  
Division 30—Animal Health  
Chapter 2—Health Requirements for Movement of  
Livestock, Poultry, and Exotic Animals**

**ORDER OF RULEMAKING**

By the authority vested in the director of agriculture under section 267.645, RSMo 2000, the director withdraws a rule as follows:

**2 CSR 30-2.020** Movement of Livestock, Poultry, and Exotic Animals Within Missouri is **withdrawn**.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 1, 2012 (37 MoReg 907-908). This proposed amendment is withdrawn.

**SUMMARY OF COMMENTS:** The director received numerous comments on this proposed amendment. Most of the comments were against the changes. The comments emphasized the concern on disease testing and the cost to the deer industry.

**RESPONSE:** As a result, the director is withdrawing this rulemaking.

**Title 2—DEPARTMENT OF AGRICULTURE  
Division 80—State Milk Board  
Chapter 5—Inspections**

**ORDER OF RULEMAKING**

By the authority vested in the State Milk Board under section 196.939,

RSMo 2000, the board amends a rule as follows:

**2 CSR 80-5.010** Inspection Fees is **amended**.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 16, 2012 (37 MoReg 1089). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** No comments were received.

**Title 5—DEPARTMENT OF ELEMENTARY AND  
SECONDARY EDUCATION  
Division 20—Division of Learning Services  
Chapter 500—Office of Adult Learning and  
Rehabilitation Services**

**ORDER OF RULEMAKING**

By the authority vested in the State Board of Education (board) under sections 161.092 and 167.031, RSMo Supp. 2011, and sections 161.093 and 161.095, RSMo 2000, the board amends a rule as follows:

**5 CSR 20-500.330** Administration of High School Equivalence Program is **amended**.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 1, 2012 (37 MoReg 908-911). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** No comments were received.

**Title 5—DEPARTMENT OF ELEMENTARY AND  
SECONDARY EDUCATION  
Division 30—Division of Financial and Administrative  
Services  
Chapter 261—School Transportation**

**ORDER OF RULEMAKING**

By the authority vested in the State Board of Education under section 161.092, RSMo Supp. 2011, and section 304.060, RSMo 2000, the board amends a rule as follows:

**5 CSR 30-261.025** Minimum Requirements for School Bus Chassis and Body is **amended**.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 1, 2012 (37 MoReg 912). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** No comments were received.

**Title 10—DEPARTMENT OF NATURAL RESOURCES  
Division 10—Air Conservation Commission  
Chapter 5—Air Quality Standards and Air Pollution  
Control Rules Specific to the St. Louis Metropolitan  
Area**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Air Conservation Commission under section 643.050, RSMo Supp. 2011, the commission amends a rule as follows:

10 CSR 10-5.381 is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 15, 2012 (37 MoReg 955-966). Those sections with changes are reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** The Missouri Department of Natural Resources' Air Pollution Control Program received one (1) comment from the U.S. Environmental Protection Agency (EPA) on this rule amendment.

**COMMENT #1:** EPA recommended revising the last sentence of the purpose statement for further clarification.

**RESPONSE AND EXPLANATION OF CHANGE:** As a result of this comment, the last sentence of the purpose statement has been revised providing a more clear and concise statement.

**10 CSR 10-5.381 On-Board Diagnostics Motor Vehicle Emissions Inspection**

*PURPOSE:* This rule enacts the provisions of 643.300-643.355, RSMo, and meets the 1990 Federal Clean Air Act Amendments requirement that the ozone state implementation plan contains necessary enforceable measures to maintain the mandatory vehicle emissions inspection and maintenance program. The purpose of the inspection and maintenance program is to reduce vehicle emissions in the St. Louis nonattainment area.

**Title 10—DEPARTMENT OF NATURAL RESOURCES  
Division 10—Air Conservation Commission  
Chapter 6—Air Quality Standards, Definitions, Sampling  
and Reference Methods and Air Pollution Control  
Regulations for the Entire State of Missouri**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Air Conservation Commission under section 643.050, RSMo Supp. 2011, the commission amends a rule as follows:

10 CSR 10-6.070 is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 15, 2012 (37 MoReg 966-968). Those sections with changes are reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** The Missouri Department of Natural Resources' Air Pollution Control Program received one (1) comment from the U.S. Environmental Protection Agency (EPA).

**COMMENT #1:** EPA commented on paragraph (1)(B)5. that

exempts any provisions of 40 CFR 60 that are stayed. They believe this proposed language may create confusion and cause additional concerns or issues because it is not clear how this rule language might apply prospectively to situations in which particular provisions of 40 CFR Parts 60 are stayed. In addition, EPA notes that this language may function as a delegation of state authority to EPA or federal courts in litigation to which the department is not a party.

**RESPONSE AND EXPLANATION OF CHANGE:** The proposed language in paragraph (1)(B)5. was intended to clarify that Missouri does not intend to enforce provisions of 40 CFR 60 that are currently part of the *Code of Federal Regulations*, but have been stayed for any reason, and address confusion over federal regulations being promulgated and subsequently stayed by legal action. This assurance is also provided by 643.055, RSMo, which prevents the state from being sooner or stricter than federal regulations and effectively prevents Missouri from enforcing provisions of incorporated federal regulations that are not enforceable on a federal level. Therefore, paragraph (1)(B)5. has been removed to address EPA's concerns regarding the proposed exemption. Nonetheless, regulated sources are assured they will not be expected to comply with provisions of incorporated federal regulations that are stayed.

**10 CSR 10-6.070 New Source Performance Regulations**

(1) Applicability.

(B) Exceptions to subsection (1)(A) of this rule are as follows:

1. Sections 60.4, 60.9, and 60.10 of subpart A;
2. Subpart B in its entirety;
3. Those provisions which are not delegable by the United States Environmental Protection Agency (EPA); and
4. Incinerators which are subject to Hazardous Waste Management Commission rule 40 CFR 264, subpart O, as incorporated in 10 CSR 25-7.264, shall not be subjected to the requirements of this rule. The exemptions granted under 40 CFR 264.340(b), as incorporated in 10 CSR 25-7.264, are subject to this rule. All other applicable requirements of this chapter shall remain in effect as to the incinerators.

**Title 10—DEPARTMENT OF NATURAL RESOURCES  
Division 10—Air Conservation Commission  
Chapter 6—Air Quality Standards, Definitions, Sampling  
and Reference Methods and Air Pollution Control  
Regulations for the Entire State of Missouri**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Air Conservation Commission under section 643.050, RSMo Supp. 2011, the commission amends a rule as follows:

10 CSR 10-6.075 is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 15, 2012 (37 MoReg 968-971). Those sections with changes are reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** The Missouri Department of Natural Resources' Air Pollution Control Program received one (1) comment from the U.S. Environmental Protection Agency (EPA).

**COMMENT #1:** EPA commented on paragraph (1)(B)3. that exempts any provisions of 40 CFR 63 that are stayed. They believe this proposed language may create confusion and cause additional concerns or issues because it is not clear how this rule language might apply prospectively to situations in which particular provisions

of 40 CFR Parts 63 are stayed. In addition, EPA notes that this language may function as a delegation of state authority to EPA or federal courts in litigation to which the department is not a party.

**RESPONSE AND EXPLANATION OF CHANGE:** The proposed language in paragraph (1)(B)3. was intended to clarify that Missouri does not intend to enforce provisions of 40 CFR 63 that are currently part of the *Code of Federal Regulations*, but have been stayed for any reason, and address confusion over federal regulations being promulgated and subsequently stayed by legal action. This assurance is also provided by 643.055, RSMo, which prevents the state from being sooner or stricter than federal regulations and effectively prevents Missouri from enforcing provisions of incorporated federal regulations that are not enforceable on a federal level. Therefore, paragraph (1)(B)3. has been removed to address EPA's concerns regarding the proposed exemption. Nonetheless, regulated sources are assured they will not be expected to comply with provisions of incorporated federal regulations that are stayed.

#### **10 CSR 10-6.075 Maximum Achievable Control Technology Regulations**

(1) Applicability.

(B) Exceptions to subsection (1)(A) of this rule are as follows:

1. Sections 63.13 and 63.15(a)(2) of subpart A; and

2. Those provisions which are not delegable by the United States Environmental Protection Agency (EPA).

#### **Title 10—DEPARTMENT OF NATURAL RESOURCES Division 10—Air Conservation Commission Chapter 6—Air Quality Standards, Definitions, Sampling and Reference Methods and Air Pollution Control Regulations for the Entire State of Missouri**

##### **ORDER OF RULEMAKING**

By the authority vested in the Missouri Air Conservation Commission under section 643.050, RSMo Supp. 2011, the commission amends a rule as follows:

10 CSR 10-6.080 is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 15, 2012 (37 MoReg 971). Those sections with changes are reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** The Missouri Department of Natural Resources' Air Pollution Control Program received one (1) comment from the U.S. Environmental Protection Agency (EPA).

**COMMENT #1:** EPA commented on paragraph (1)(B)4. that exempts any provisions of 40 CFR 61 that are stayed. They believe this proposed language may create confusion and cause additional concerns or issues because it is not clear how this rule language might apply prospectively to situations in which particular provisions of 40 CFR Parts 61 are stayed. In addition, EPA notes that this language may function as a delegation of state authority to EPA or federal courts in litigation to which the department is not a party.

**RESPONSE AND EXPLANATION OF CHANGE:** The proposed language in paragraph (1)(B)4. was intended to clarify that Missouri does not intend to enforce provisions of 40 CFR 61 that are currently part of the *Code of Federal Regulations*, but have been stayed for any reason, and address confusion over federal regulations being promulgated and subsequently stayed by legal action. This assurance is also provided by 643.055, RSMo, which prevents the state from being sooner or stricter than federal regulations and effectively prevents Missouri from enforcing provisions of incorporated federal reg-

ulations that are not enforceable on a federal level. Therefore, paragraph (1)(B)4. has been removed to address EPA's concerns regarding the proposed exemption. Nonetheless, regulated sources are assured they will not be expected to comply with provisions of incorporated federal regulations that are stayed.

#### **10 CSR 10-6.080 Emission Standards for Hazardous Air Pollutants**

(1) Applicability.

(B) Exceptions to subsection (1)(A) of this rule are as follows:

1. Sections 61.04, 61.16, and 61.17 of subpart A;

2. Subparts B, H, I, K, Q, R, T, and W in their entirety; and

3. Those provisions which are not delegable by the United States Environmental Protection Agency (EPA).

#### **Title 11—DEPARTMENT OF PUBLIC SAFETY Division 45—Missouri Gaming Commission Chapter 9—Internal Control System**

##### **ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2011, the commission amends a rule as follows:

#### **11 CSR 45-9.020 Objectives of an Internal Control System is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 1, 2012 (37 MoReg 912). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** A public hearing was held on this proposed amendment on July 11, 2012. No one commented at the public hearing, and no written comments were received.

#### **Title 19—DEPARTMENT OF HEALTH AND SENIOR SERVICES**

#### **Division 25—State Public Health Laboratory Chapter 30—Determination of Blood Alcohol by Blood, Breath, Saliva, and Urine Analysis; and Determination for the Presence of Drugs in Blood, Saliva, and Urine**

##### **ORDER OF RULEMAKING**

By the authority vested in the Department of Health and Senior Services under sections 192.006 and 577.026, RSMo 2000, and sections 306.114, 306.117, 577.020, and 577.037, RSMo Supp. 2011, the department amends a rule as follows:

#### **19 CSR 25-30.011 General Provisions for the Determination of Blood, Breath, Saliva, or Urine Analysis and Drug Testing is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 2, 2012 (37 MoReg 1009-1010). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** No comments were received.

**Title 19—DEPARTMENT OF HEALTH AND SENIOR SERVICES**

**Division 25—State Public Health Laboratory  
Chapter 30—Determination of Blood Alcohol by Blood, Breath, Saliva, and Urine Analysis; and Determination for the Presence of Drugs in Blood, Saliva, and Urine**

**ORDER OF RULEMAKING**

By the authority vested in the Department of Health and Senior Services under sections 192.006 and 577.026, RSMo 2000, and sections 577.020 and 577.037, RSMo Supp. 2011, the department amends a rule as follows:

**19 CSR 25-30.021 Type I Permit is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 2, 2012 (37 MoReg 1010-1014). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** The Department of Health and Senior Services received two (2) comments on the proposed amendment.

**COMMENT #1:** Ronald Peer, with the Palmyra Police Department, and Don DeBoard, with the University of Central Missouri, requested the department remove the Social Security number requirement on the permit applications.

**RESPONSE:** Section 324.024, RSMo, requires that all applications for a license or permit issued by the state of Missouri include the applicant's Social Security number. The applicant's Social Security number will not be disclosed by the department except as provided in section 610.035, RSMo. No changes have been made to the rule as a result of this comment.

**COMMENT #2:** Don DeBoard, with the University of Central Missouri, requested the department remove the "Renewal" box on the permit applications.

**RESPONSE:** Due to new wording in other sections of the permit application, there is in fact now a distinction between "New" and "Renewal" applications that did not exist previously. No changes have been made to the rule as a result of this comment.

**Title 19—DEPARTMENT OF HEALTH AND SENIOR SERVICES**

**Division 25—State Public Health Laboratory  
Chapter 30—Determination of Blood Alcohol by Blood, Breath, Saliva, and Urine Analysis; and Determination for the Presence of Drugs in Blood, Saliva, and Urine**

**ORDER OF RULEMAKING**

By the authority vested in the Department of Health and Senior Services under sections 192.006 and 577.026, RSMo 2000, and sections 306.114, 306.117, 577.020, and 577.037, RSMo Supp. 2011, the department amends a rule as follows:

**19 CSR 25-30.031 Type II Permit is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 2, 2012 (37 MoReg 1015-1024). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** The Department of Health and Senior Services received three (3) comments on the proposed amendment.

**COMMENT #1:** Ronald Peer, with the Palmyra Police Department; Don DeBoard, with the University of Central Missouri; and Tracey Durbin, with the University of Central Missouri, requested the department remove the Social Security number requirement on the permit applications.

**RESPONSE:** Section 324.024, RSMo, requires that all applications for a license or permit issued by the state of Missouri include the applicant's Social Security number. The applicant's Social Security number will not be disclosed by the department except as provided in section 610.035, RSMo. No changes have been made to the rule as a result of this comment.

**COMMENT #2:** Don DeBoard, with the University of Central Missouri, and Tracey Durbin, with the University of Central Missouri, requested the department remove the "Renewal" box on the permit applications.

**RESPONSE:** Due to new wording in other sections of the permit application, there is in fact now a distinction between "New" and "Renewal" applications that did not exist previously. No changes have been made to the rule as a result of this comment.

**COMMENT #3:** Tracey Durbin, with the University of Central Missouri, requested that the department move the "PRINTER WORKING PROPERLY" box on the Alco-Sensor IV with printer Maintenance Report, as this test is not performed until the printer is printing the results of the accuracy check.

**RESPONSE:** While we understand the desire for a form with a sequentially accurate order, the order as established on the Alco-Sensor IV with printer Maintenance Report form is based on functionality rather than sequence. The printer working properly is considered to be a basic operational requirement, and as such the check box for this is grouped with the other checks of basic operational requirements that do not require a separate evidential ticket, such as the radio frequency interference (RFI) check. 19 CSR 25-30.031 does not require that the steps are completed sequentially; only that the report is completed. Furthermore, the language on the form stating "Unmarked items must be corrected before using instrument" applies to the use of the instrument for evidential analysis and not as a prohibition on completing the maintenance report.

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**ORDER OF RULEMAKING**

By the authority vested in the Department of Health and Senior Services under sections 192.006 and 577.026, RSMo 2000, and sections 306.114, 306.117, 577.020, and 577.037, RSMo Supp. 2011, the department amends a rule as follows:

**19 CSR 25-30.041 Type III Permit is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 2, 2012 (37 MoReg 1024-1027). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The Department of Health and Senior Services received two (2) comments on the proposed amendment.

COMMENT #1: Ronald Peer, with the Palmyra Police Department; Don DeBoard, with the University of Central Missouri; and Tracey Durbin, with the University of Central Missouri, requested the department remove the Social Security number requirement on the permit applications.

RESPONSE: Section 324.024, RSMo, requires that all applications for a license or permit issued by the state of Missouri include the applicant's Social Security number. The applicant's Social Security number will not be disclosed by the department except as provided in section 610.035, RSMo. No changes have been made to the rule as a result of this comment.

COMMENT #2: Don DeBoard, with the University of Central Missouri, and Tracey Durbin, with the University of Central Missouri, requested the department remove the "Renewal" box on the permit applications.

RESPONSE: Due to new wording in other sections of the permit application, there is in fact now a distinction between "New" and "Renewal" applications that did not exist previously. No changes have been made to the rule as a result of this comment.

**Title 19—DEPARTMENT OF HEALTH AND SENIOR SERVICES**

**Division 25—State Public Health Laboratory  
Chapter 30—Determination of Blood Alcohol by Blood, Breath, Saliva, and Urine Analysis; and Determination for the Presence of Drugs in Blood, Saliva, and Urine**

**ORDER OF RULEMAKING**

By the authority vested in the Department of Health and Senior Services under sections 192.006 and 577.026, RSMo 2000, and sections 306.114, 306.117, 577.020, and 577.037, RSMo Supp. 2011, the department amends a rule as follows:

19 CSR 25-30.050 is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 2, 2012 (37 MoReg 1027). Those sections with changes are reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The Department of Health and Senior Services received three (3) comments on the proposed amendment.

COMMENTS #1, #2, and #3: Dwight Scroggins, Buchanan County Prosecutor; Susan Glass, with the Missouri Office of Prosecution Services; and Tracey Durbin, with the University of Central Missouri, requested that we remove the word "specifically" from the language in 19 CSR 25-30.050(2) due to the inevitable challenges in court since there is no given definition for what constitutes "vehicles specifically used for driving-while-intoxicated enforcement."

RESPONSE AND EXPLANATION OF CHANGE: Staff concurs and has deleted the word "specifically" in section (2) from the rule.

**19 CSR 25-30.050 Approved Breath Analyzers**

(2) Breath analyzers are to be used within buildings or vehicles used for driving-while-intoxicated enforcement. These breath analyzers are not approved for mobile use in boats or in outside areas.

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**Division 25—State Public Health Laboratory  
Chapter 30—Determination of Blood Alcohol by Blood, Breath, Saliva, and Urine Analysis; and Determination for the Presence of Drugs in Blood, Saliva, and Urine**

**ORDER OF RULEMAKING**

By the authority vested in the Department of Health and Senior Services under sections 192.006 and 577.026, RSMo 2000, and sections 577.020 and 577.037, RSMo Supp. 2011, the department amends a rule as follows:

**19 CSR 25-30.051 Breath Analyzer Calibration and Accuracy Verification Standards is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 2, 2012 (37 MoReg 1027-1029). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 19—DEPARTMENT OF HEALTH AND SENIOR SERVICES**

**Division 25—State Public Health Laboratory  
Chapter 30—Determination of Blood Alcohol by Blood, Breath, Saliva, and Urine Analysis; and Determination for the Presence of Drugs in Blood, Saliva, and Urine**

**ORDER OF RULEMAKING**

By the authority vested in the Department of Health and Senior Services under sections 192.006 and 577.026, RSMo 2000, and sections 306.114, 306.117, 577.020, and 577.037, RSMo Supp. 2011, the department amends a rule as follows:

**19 CSR 25-30.060 Operating Procedures for Breath Analyzers is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 2, 2012 (37 MoReg 1030-1039). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 19—DEPARTMENT OF HEALTH AND SENIOR SERVICES**

**Division 25—State Public Health Laboratory  
Chapter 30—Determination of Blood Alcohol by Blood, Breath, Saliva, and Urine Analysis; and Determination for the Presence of Drugs in Blood, Saliva, and Urine**

**ORDER OF RULEMAKING**

By the authority vested in the Department of Health and Senior Services under sections 192.006 and 577.026, RSMo 2000, and

sections 306.114, 306.117, 577.020, and 577.037, RSMo Supp. 2011, the department amends a rule as follows:

19 CSR 25-30.070 is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 2, 2012 (37 MoReg 1040). Those sections with changes are reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** The Department of Health and Senior Services received two (2) comments on the proposed amendment.

**COMMENTS #1 and #2:** Dwight Scroggins, Buchanan County Prosecutor, and Susan Glass, with the Missouri Office of Prosecution Services, requested that we remove or change the language specifying an exact temperature at which to store urine specimens due to potential challenges in court.

**RESPONSE AND EXPLANATION OF CHANGE:** Subsection (1)(B) will be changed to clarify the requirement without putting an undue burden on law enforcement and prosecutors.

**19 CSR 25-30.070 Approval of Methods for the Determination of Blood Alcohol Content From Samples of Blood, Saliva, or Urine**

(1) Samples of blood, saliva, or urine shall be collected in accordance with the provisions of sections 577.029, and 306.111–306.119, RSMo, and a sufficient volume of sample shall be collected to provide for duplicate testing.

(B) Urine specimens shall be collected in clean, dry containers. If a preservative, such as sodium fluoride, is employed, a comment stating the type and amount of preservative used should accompany the specimen. Specimens shall be refrigerated or frozen if not tested within one (1) day of collection.

**Title 19—DEPARTMENT OF HEALTH AND SENIOR SERVICES**

**Division 25—State Public Health Laboratory**

**Chapter 30—Determination of Blood Alcohol by Blood, Breath, Saliva, and Urine Analysis; and Determination for the Presence of Drugs in Blood, Saliva, and Urine**

**ORDER OF RULEMAKING**

By the authority vested in the Department of Health and Senior Services under sections 192.006 and 577.026, RSMo 2000, and sections 306.114, 306.117, 577.020, and 577.037, RSMo Supp. 2011, the department amends a rule as follows:

19 CSR 25-30.080 is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 2, 2012 (37 MoReg 1040–1041). Those sections with changes are reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** The Department of Health and Senior Services received two (2) comments on the proposed amendment.

**COMMENTS #1 and #2:** Dwight Scroggins, Buchanan County Prosecutor, and Susan Glass, with the Missouri Office of Prosecution Services, requested that we remove or change the language specify-

ing an exact temperature at which to store urine specimens due to potential challenges in court.

**RESPONSE AND EXPLANATION OF CHANGE:** Subsection (1)(B) will be changed to clarify the requirement without putting an undue burden on law enforcement and prosecutors.

**19 CSR 25-30.080 Approval of Methods for the Analysis of Blood, Saliva, and Urine for the Presence of Drugs**

(1) Samples of blood, saliva, or urine shall be collected in accordance with the provisions of sections 577.029, and 306.111–306.119, RSMo, and a sufficient volume of sample shall be collected to provide for duplicate testing.

(B) Urine specimens shall be collected in clean, dry containers. If a preservative, such as sodium fluoride, is employed, a comment stating the type and amount of preservative used should accompany the specimen. Specimens shall be refrigerated or frozen if not tested within one (1) day of collection.