

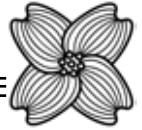


RULES OF  
**Department of Revenue**  
**Division 10—Director of Revenue**  
**Chapter 7—Special Motor Fuel Use Tax**

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**TITLE 12 – DEPARTMENT OF REVENUE**  
**Division 10 – Director of Revenue**  
**Chapter 7 – Special Motor Fuel Use Tax**

**12 CSR 10-7.010 Revocation of Private Rulings**  
 (Rescinded July 30, 2018)

*AUTHORITY: section 142.621, RSMo 1986. Regulation 10-101 was filed July 17, 1972, effective July 27, 1972. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-7.020 Tax-Paid Purchases by Special Fuel Dealers and Users**  
 (Rescinded May 11, 1989)

*AUTHORITY: sections 142.372.3 and 142.621, RSMo 1986. Regulation 1 was filed July 17, 1972, effective July 27, 1972. Rescinded: Filed Jan. 26, 1989, effective May 11, 1989.*

**12 CSR 10-7.030 Record Keeping and Filing of Reports**  
 (Rescinded July 30, 2018)

*AUTHORITY: section 142.621, RSMo 1986. Regulations 2–4 were filed July 17, 1972, effective July 27, 1972. Amended: Filed Nov. 9, 1983, effective March 11, 1984. Amended: Filed Sept. 8, 1989, effective Jan. 26, 1990. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

*Consolidated Freightways Corp. of Delaware v. State, 503 SW2d 1 (Mo. banc 1972) cert. denied 412 U.S. 919. The Department of Revenue's interpretation of the 1965 Motor Vehicle Fuel Tax Act as applying to special fuels as well as motor fuels should be given serious consideration by the courts in construing the intent of the Act, as a rule of statutory construction. However, this rule of statutory construction is applied only to statutes or constitutional provisions which are ambiguous or uncertain. We do not find the 1965 Act to be reasonably susceptible to different constructions; thus there is no ambiguity and no occasion to apply the rule of administrative interpretation.*

**12 CSR 10-7.040 Single Trip Permits**  
 (Rescinded July 30, 2018)

*AUTHORITY: section 142.621, RSMo 1986. Regulation 5 was filed July 17, 1972, effective July 27, 1972. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-7.050 Lessors and Lessees of Motor Vehicles**  
 (Rescinded July 30, 2018)

*AUTHORITY: section 142.621, RSMo 1986. Regulation 6 was filed July 17, 1972, effective July 27, 1972. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-7.060 Verification of Fleet Mileage – Acceptable Source Documentation**  
 (Rescinded July 30, 2018)

*AUTHORITY: sections 142.521 and 142.621, RSMo 1986. Original rule filed July 24, 1980, effective Dec. 11, 1980. Rescinded: Filed Jan.*

*26, 2018, effective July 30, 2018.*

**12 CSR 10-7.070 Use of Motor Fuel and Special Fuel in Same Vehicle**  
 (Rescinded July 30, 2018)

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed June 9, 1982, effective Sept. 11, 1982. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-7.080 Who Must Obtain Decals**  
 (Rescinded September 11, 1989)

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed Nov. 12, 1982, effective Feb. 11, 1983. Rescinded: Filed March 22, 1989, effective Sept. 11, 1989.*

**12 CSR 10-7.090 Reporting Requirements for LP Gas Users and Dealers**  
 (Rescinded May 11, 1989)

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed Nov. 12, 1982, effective Feb. 11, 1983. Rescinded: Filed Jan. 26, 1989, effective May 11, 1989.*

**12 CSR 10-7.100 Missouri Motor Fuel/Special Fuel Tax License**  
 (Rescinded July 30, 2018)

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed Jan. 21, 1983, effective May 12, 1983. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-7.110 Special Fuel Used in Private Passenger Automobiles**  
 (Rescinded May 11, 1989)

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed March 21, 1984, effective July 12, 1984. Rescinded: Filed Jan. 26, 1989, effective May 11, 1989.*

**12 CSR 10-7.120 Charter Bus Defined**  
 (Rescinded September 11, 1989)

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed Nov. 1, 1985, effective April 11, 1986. Rescinded: Filed March 22, 1989, effective Sept. 11, 1989.*

**12 CSR 10-7.130 Special Fuel-Powered 26,000 Lbs., 2-Axle Truck Exemption – Pickups and Moving Vehicles**  
 (Rescinded July 30, 2018)

*AUTHORITY: sections 142.621, RSMo 1986 and 142.513, RSMo Supp. 1989. Original rule filed Nov. 1, 1985, effective Jan. 26, 1986. Amended: Filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-7.140 Credit or Refund of Special Fuel Tax Used in Power Takeoff Units**  
(Rescinded May 11, 1989)

*AUTHORITY: section 142.581, RSMo 1986. Original rule filed Nov. 1, 1985, effective Jan. 26, 1986. Rescinded: Filed Jan. 26, 1989, effective May 11, 1989.*

**12 CSR 10-7.150 Methods for Determining Special Fuel Used in Power Takeoff Units**  
(Rescinded July 30, 2018)

*AUTHORITY: sections 142.581 and 142.621, RSMo 1986. Original rule filed Nov. 1, 1985, effective April 11, 1986. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-7.160 Records**  
(Rescinded July 30, 2018)

*AUTHORITY: sections 142.581 and 142.621, RSMo 1986. Original rule filed Nov. 1, 1985, effective Jan. 26, 1986. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-7.170 Sales Tax Applies When Fuel Tax Does Not**  
(Rescinded April 30, 2009)

*AUTHORITY: sections 144.020 and 144.270, RSMo 1986. Original rule filed Nov. 1, 1985, effective Feb. 13, 1986. Rescinded: Filed Sept. 19, 2008, effective April 30, 2009.*

**12 CSR 10-7.180 Retail Dealer Licensing/Reporting Requirements: Multiple Locations**  
(Rescinded May 30, 2004)

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed Feb. 16, 1988, effective May 12, 1988. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.*

**12 CSR 10-7.190 Fuel Inspection Fee**  
(Rescinded March 30, 2024)

*AUTHORITY: section 414.142, RSMo Supp. 1989. Original rule filed May 20, 1988, effective Sept. 29, 1988. Rescinded: Filed July 26, 2023, effective March 30, 2024.*

**12 CSR 10-7.200 Auxiliary Equipment Exemption**  
(Rescinded July 30, 2018)

*AUTHORITY: section 144.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-7.210 Waterway or Pipeline Terminal Operators**  
(Rescinded May 30, 2004)

*AUTHORITY: sections 142.621, RSMo 1986 and 142.573.6 and 142.573.7, RSMo Supp. 1989. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.*

**12 CSR 10-7.220 Special Fuel Inventory Subject to Tax**  
(Rescinded May 30, 2004)

*AUTHORITY: sections 142.372, RSMo Supp. 1989 and 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.*

**12 CSR 10-7.230 Special Fuel Users Not Subject to Licensure in Their Base State**  
(Rescinded July 30, 2018)

*AUTHORITY: sections 142.362(4), RSMo Supp. 1989 and 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-7.240 Exemption Certificates**

*PURPOSE: This rule clarifies the special fuel tax statutes as they relate to deductions which must be supported by special fuel exemption certificates, pursuant to sections 142.404(5) and (6) and 142.406.3., RSMo.*

(1) Special fuel distributors selling special fuel to be used by the purchaser for off-road purposes listed as follows are required to retain in their files a Special Fuel Exemption Certificate, executed by the purchaser, to substantiate the tax-exempt sales. Deductions taken on the special fuel distributor tax report (DOR-591, see 12 CSR 10-7.180) shall be supported by the signed invoice or sales slip for the month in which the tax-exempt sale occurred. Exemption certificates may be accepted for the following sales:

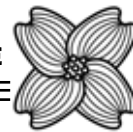
(A) Special fuel sold for use in farm tractors and other farm machinery used exclusively for agricultural purposes, used on land owned or leased for the purpose of producing farm products and used directly in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail, pursuant to section 144.030.2(22), RSMo;

(B) Special fuel sold for use as a home heating oil for domestic purposes. Domestic purpose is defined as that portion which the individual purchaser does not use for business, commercial or industrial purposes. Domestic purpose includes state and federal governments, political subdivisions, public elementary and secondary schools, public institutions of higher education and churches; and

(C) Special fuel sold for use exclusively in railroad rolling stock for the transportation of persons or property.

(2) Once a special fuel distributor possesses an exemption certificate from a purchaser, additional exemption certificates for individual purchases are not required as long as there is no change in the character of the purchaser's operation and the purchases are of special fuel claimed under the original exemption certificate. Exemption certificates shall be valid for five years (5) unless revoked by the customer or denied/disallowed by the Department of Revenue.

(3) All sales which are not supported by the exemption certificate shall be deemed taxable and the seller held liable for the special fuel tax. The distributor must keep in its files invoices or sales slips supported by the exemption certificate, which must be made available for inspection by the director of revenue or his/her agents during all business hours of the day.



(4) A purchaser found to have issued an incorrect or invalid exemption certificate to the seller assumes full liability for any tax, penalties and interest due on the special fuel purchased with the exemption certificate.

(5) Where the distributor deducts sales of special fuel for farm equipment, domestic use and railroad rolling stock which are supported by a valid exemption certificate, individual purchase invoices or sales slips are not required to be signed by the purchaser, if the purchaser is not able to sign. In these cases, the seller who delivers the special fuel may sign as agent for the purchaser.

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Amended: Filed Jan. 31, 1992, effective Aug. 6, 1992.*

**12 CSR 10-7.250 Special Fuel Tax Refund Claims – Purchasers Claiming Refunds of Tax Paid on Fuel Used for Nonhighway Purposes**

(Rescinded April 30, 2009)

*AUTHORITY: sections 142.584, RSMo Supp. 1989 and 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Sept. 19, 2008, effective April 30, 2009.*

**12 CSR 10-7.260 LP Gas or Natural Gas Decals**

(Rescinded April 30, 2009)

*AUTHORITY: sections 142.366, RSMo Supp. 1989 and 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Sept. 19, 2008, effective April 30, 2009.*

**12 CSR 10-7.270 Special Fuel Distributors**

(Rescinded July 30, 2018)

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-7.280 Sale of Special Fuel to Dual Users**

(Rescinded July 30, 2018)

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed Oct. 19, 1989, effective Feb. 25, 1990. Amended: Filed Jan. 31, 1992, effective June 25, 1992. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.*

**12 CSR 10-7.290 Special Fuel Reporting Option**

(Rescinded May 30, 2004)

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed Dec. 12, 1989, effective May 11, 1990. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.*

**12 CSR 10-7.300 Motor Fuel and Special Fuel Transporters**

(Rescinded March 30, 2024)

*AUTHORITY: sections 142.270, RSMo 1986, and 142.575, RSMo*

*Supp. 1989. Original rule filed July 2, 1990, effective Dec. 31, 1990. Rescinded: Filed July 27, 2023, effective March 30, 2024.*

**12 CSR 10-7.310 Release of Bonding Requirements**

(Rescinded May 30, 2004)

*AUTHORITY: sections 142.100, RSMo 1986 and 142.462, RSMo Supp. 1989. Emergency rule filed Sept. 14, 1990, effective Sept. 24, 1990, expired Jan. 21, 1991. Original rule filed Sept. 14, 1990, effective Feb. 14, 1991. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.*

**12 CSR 10-7.320 Adjustments to the Distribution of Funds Allocated Pursuant to Article IV, Section 30(a) of the Missouri Constitution as Referenced in Section 142.345, RSMo**

*PURPOSE: This rule explains the information required from each city, town, or village if there is a change in its population as a result of an adjustment to its population by the United States Census Bureau or as a result of an annexation or consolidation.*

(1) The population used for the distribution of motor fuel tax pursuant to Article IV, Section 30(a)1(2), shall be the latest federal decennial census.

(2) In the event that the latest census is amended by the United States Census Bureau due to a correction in the census, the Department of Revenue shall amend the population for distribution purposes under the following conditions:

(A) Notification of the correction to the last federal decennial census shall be received from the city, town, or village which is affected by the correction in the census;

(B) The notification of the population change shall be accompanied by the official written notification from the United States Census Bureau;

(C) If the adjustment redistributes the total population within the state, the population of those cities, towns, or villages affected shall be indicated; and

(D) If the adjustment changes the total population of the state and the population of the city, town, or village, the notice shall indicate the adjustment to the total population and to the city, town, or village affected.

(3) Upon receipt of the official written notification, the department shall adjust the population figures prospectively.

(4) For adjustments to the population as a result of annexation or consolidation –

(A) Each city, town, or village shall file with the director a certified copy of the annexation election results or a certified copy of the ordinance approving the annexation or consolidation;

(B) The city, town, or village shall also file with the director official written notification from the United States Census Bureau of the population in the annexed or consolidated area, as shown by the last federal decennial census;

(C) The official written notification shall also indicate which city, town, village or unincorporated area lost population as a result of the annexation or consolidation; and

(D) If the director of revenue receives notification before the fifteenth day of the month, the tax imposed by section (4) shall be distributed and allocated using the new information beginning with the next distribution. If notification is received after the fifteenth day of the month, the tax imposed by



section (4) shall be distributed and allocated using the new information beginning with the second distribution following receipt of the notification by the director.

*AUTHORITY: sections 136.120 and 144.705, RSMo 2016.\* Original rule filed March 4, 1991, effective July 8, 1991. Amended: Filed July 25, 2023, effective March 30, 2024.*

*\*Original authority: 136.120, RSMo 2016, and 144.705, RSMo 1959.*

**12 CSR 10-7.330 Minimum/Maximum Bond Amounts**  
(Rescinded May 30, 2004)

*AUTHORITY: sections 142.300 and 142.621, RSMo 1986. Original rule filed Jan. 31, 1992, effective June 25, 1992. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.*