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# Emergency Rules

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**Title 15—ELECTED OFFICIALS**  
**Division 40—State Auditor**  
**Chapter 3—Rules Applying to Political Subdivisions**

**EMERGENCY RULE**

**15 CSR 40-3.170 Addendum Filed with the Auditor’s Office**

*PURPOSE: This rule sets forth a procedure for a county, city, town, or village to provide the information required by section 479.359, RSMo Supp. 2015.*

*EMERGENCY STATEMENT: Conference Committee Substitute for House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill 5, First Regular Session, Ninety-eighth General Assembly, went into effect August 28, 2015. Section 479.359.4 in Senate Bill 5 specified, “On or before December 31, 2015, the state auditor shall set forth by rule a procedure for including the addendum information required by this section.” The State Auditor’s office filed a proposed rule on September 1, 2015, which was published in the October 1, 2015, Missouri Register and has now completed the notice and comment period for the final rule. This emergency rule has taken the comments received for the proposed rule into consideration and will allow a rule to be in place by December 31, 2015. The order of rulemaking on the final rule, which covers the same material, is published in this issue of the Missouri Register. The State Auditor’s office believes this emergency rule is fair to all interested persons and parties under these circumstances. The scope of the rule is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. This emergency rule was filed November 30, 2015, becomes effective December 10, 2015, and expires May 31, 2016.*

(1) Every county, city, town, or village shall annually file with the State Auditor’s Office a completed form, which is included herein, and available on the State Auditor’s website, and contains at a minimum, the following:

- (A) The total annual revenue of the county, city, town, or village;
- (B) The annual general operating revenue of the county, city, town, or village based on the definition in section 479.350, RSMo;
- (C) The total revenue from fines, bond forfeitures, and court costs for minor traffic violations occurring within the county, city, town, or village based on the definitions in section 479.350, RSMo, including amended charges for any minor traffic violations; and
- (D) The percent of annual general operating revenue from fines, bond forfeitures, and court costs for minor traffic violations as defined by section 479.350, RSMo, including amended charges for any minor traffic violation.

(2) The annual form shall be mailed to the State Auditor’s Office at PO Box 869, Jefferson City, MO 65102, or emailed to PolySubFS@auditor.mo.gov.

(3) The addendum form shall be submitted within six (6) months after the end of the county, city, town, or village’s fiscal year and shall be filed with any required annual financial report filed under the procedures in 15 CSR 40-3.030.

(4) To facilitate auditing, the county, city, town, or village shall retain documentation supporting the information provided on the form in accordance with prescribed record retention procedures.

(5) The form shall be signed by a representative of the county, city, town, or village with knowledge of the subject matter before a notary public.

(6) If the county, city, town, or village’s fiscal year ended before August 28, 2015, the county, city, town, or village may report the information required by section (1) of this regulation in a form that substantially comports with the requirements of this regulation and may report its total revenue for municipal court violations or provide an accounting of the percent of annual general operating revenue from fines and court costs from traffic violations, including amended charges from any charged traffic violation based on section 302.341, RSMo Supp. 2014.

(7) Examples.

(A) A city with a municipal court has several ordinances related to equipment failure, vehicle registration, and seatbelt use for which no points are placed on the driver license upon conviction. The funds received from these violations should be included in “minor traffic violations” when reporting the information under section (1) of this regulation because the statutory definition of “minor traffic violation” includes municipal or county ordinance traffic violations, except those that involve authorization for the Department of Revenue to assess five (5) or more points to a person’s driving record upon conviction, assuming that the specific violation does not fall within one (1) of the other statutorily enumerated exceptions in the definition of “minor traffic violation.”

(B) The municipal court amends a violation that does not meet the definition of “minor traffic violation” to a violation that does meet this definition. The funds received from these violations should be included in “minor traffic violations” when reporting the information under section (1) of this regulation because the calculation includes charges for all minor traffic violations.

(C) The municipal court amends a violation that meets the definition of “minor traffic violation” to a violation that does not meet this definition. The funds received from these violations should be included in “minor traffic violations” when reporting the information under section (1) of this regulation because the original charge is a minor traffic violation.

# Emergency Rules



OFFICE OF THE STATE AUDITOR  
ADDENDUM  
(Form A 15-1)

## INSTRUCTIONS

Fill out via computer, print to apply signature.

Email completed addendum to: [PolysubFS@auditor.mo.gov](mailto:PolysubFS@auditor.mo.gov) or mail to:

Missouri State Auditor's Office

P.O. Box 869

Jefferson City, MO 65102

If your county, city, town, or village has its own municipal court, submit your municipal court certification with this form.

\* If you check "No" on line A do not fill out lines B and C.

Political Subdivision Number \_\_\_\_\_ Name of County, City, Town, or Village \_\_\_\_\_ Fiscal Year End (MM/DD/Year) \_\_\_\_\_

Mailing Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone \_\_\_\_\_ Email Address \_\_\_\_\_

Does your county, city, town, or village have its own municipal court? Yes  No

**A** Does your county, city, town, or village receive any revenue from fines, bond forfeitures, and court costs for minor traffic violations? Yes  No

List any courts that hear municipal violations for your county, city, town, or village.

Total Annual Revenue \$ \_\_\_\_\_ Annual General Operating Revenue \$ \_\_\_\_\_

**B** Total revenue from fines, bond forfeitures, and court costs for minor traffic violations, including amended charges for minor traffic violations \$ \_\_\_\_\_

**C** Percentage of annual general operating revenue from fines, bond forfeitures, and court costs for minor traffic violations % \_\_\_\_\_

## REPRESENTATIVE'S CERTIFICATION

The undersigned representative of the county, city, town, or village hereby certifies, under penalties of perjury, that all of the information submitted in this addendum is true and complete.

Signature \_\_\_\_\_ Typed or Printed Name \_\_\_\_\_ Title \_\_\_\_\_

Mailing Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

## NOTARY

State \_\_\_\_\_ Subscribed and Sworn Before Me, This \_\_\_\_\_ Day of \_\_\_\_\_ Year \_\_\_\_\_

Notary Public Signature \_\_\_\_\_

My Commission Expires \_\_\_\_\_

Notary Public Name (Typed or Printed) \_\_\_\_\_

County (or City of St. Louis) \_\_\_\_\_

NOTICE - Every county, city, town, or village is required to submit an addendum to the State Auditor's Office pursuant to sections 479.359 and 479.362 and 15 CSR 40-3.170.

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OFFICE OF THE STATE AUDITOR  
ADDENDUM  
(Form A 15-1)

*Please use this space to provide additional explanations if the space provided for any item was not sufficient.*

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# Emergency Rules

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*AUTHORITY: section 29.100, RSMo 2000, and sections 479.359 and 479.362, RSMo Supp. 2015. Original rule filed Sept. 1, 2015, effective Feb. 29, 2016. Emergency rule filed Nov. 30, 2015, effective Dec. 10, 2015, expires May 31, 2016. An emergency rule covering this same material will be published in the January 4, 2016, issue of the **Mis-souri Register**.*