
EMERGENCY RULE

TITLE 12 – DEPARTMENT OF REVENUE Division 10 – Director of Revenue Chapter 26 – Dealer Licensure

EMERGENCY AMENDMENT

12 CSR 10-26.230 Dealer Administrative Fees and System Modernization. The department is amending section (1).

PURPOSE: This amendment adds trailer dealers as being allowed to collect an administrative fee, pursuant to section 301.558 RSMo, which was amended August 2025.

EMERGENCY STATEMENT: The director of revenue is mandated to calculate and furnish to the public the maximum administrative fee permitted under Section 301.558, RSMo. Section 301.558 RSMo identifies which dealers are allowed to collect this fee. Section 301.558 was amended in August 2025, to allow trailer dealers to collect the fee. This emergency amendment is necessary to ensure public awareness and to preserve a compelling governmental interest requiring an early effective date in that the amendment informs the public that trailer dealers will be collecting the maximum fee paid on vehicles for the 2026 calendar year. The director has limited the scope of the emergency amendment to the circumstances creating the emergency. The director has followed procedures calculated to assure fairness to all interested persons and parties and has complied with protections extended by the *Missouri and United States Constitutions*. Emergency amendment filed February 4, 2026, effective February 20, 2026, expires August 18, 2026.

(1) Beginning December 1, 2021, all motor vehicle dealers, boat dealers, **trailer dealers**, and powersport dealers licensed pursuant to sections 301.550 to 301.580, RSMo (“licensees”), who charge an administrative fee as allowed under section 301.558, RSMo, must remit funds equaling ten percent (10%) of all administrative fees collected to the Motor Vehicle Administration Technology Fund (the “fund”) for the implementation of the modernized, integrated system described in section 301.558, RSMo. If an administrative fee is charged but is later refunded or credited back to the purchaser of a vehicle or vessel, no credit or refund will be permitted on any fees remitted to the fund.

(A) Beginning on January 20, 2022, for motor vehicle, boat, **trailer dealers**, and powersport sales in December 2021, and on or about the 20th of each month thereafter for sales occurring the month prior, an electronic notification will be generated and issued to each licensee which charges an administrative fee in compliance with section 301.558, RSMo. The electronic notification will indicate the amount due and payable to the fund, and the licensee must authorize the Department of Revenue to initiate an automated clearing house (ACH) transaction with the licensee’s financial institution to credit/debit the amount due and payable to the fund. The amount due and payable will be ten percent (10%) of each administrative fee charged by the licensee based upon the total number of sales reported in the previous month, as well as any additional or amended sales in prior monthly sales reports, less any sales exempted pursuant to section 301.558, RSMo.

1. Any licensee charging administrative fees must provide the following information to the Department of Revenue:

- A. Name of the bank or other financial institution;
- B. Banking or other financial institution account number;
- C. Banking or other financial institution routing number;

D. Whether or not the account is a checking or savings account;

E. Signature of an authorized person on the bank or other financial institution account; and

F. Any other information necessary to complete the monthly ACH transaction.

AUTHORITY: sections 301.553 and 301.558, RSMo Supp. [2022] 2025. Emergency rule filed Aug. 19, 2021, effective Sept. 2, 2021, expired Feb. 28, 2022. Original rule filed Aug. 19, 2021, effective Feb. 28, 2022. Amended: Filed Feb. 1, 2023, effective Aug. 30, 2023. Emergency rule filed Feb. 4, 2026, effective Feb. 20, 2026, expires Aug. 18, 2026. An emergency amendment and a proposed amendment covering the same materia will be published in the March 16, 2026, issue of the *Missouri Register*.

PUBLIC COST: This emergency amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the time the emergency amendment is effective.

PRIVATE COST: This emergency amendment will not cost private entities more than five hundred dollars (\$500) in the time the emergency amendment is effective.