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# Emergency Rule

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

**EMERGENCY AMENDMENT**

**15 CSR 40-3.125 Calculation and Revision of Property Tax Rates by School Districts.** The State Auditor's office is amending Section (2) by replacing Summary Page, Form B, and Informational Data form and Section (3) by replacing Summary Page, Form B, Informational Summary Page, and Informational Form B.

*PURPOSE: This amendment updates the forms submitted by school districts to the Missouri State Auditor's office when setting their property tax rates under section 137.073, RSMo, by removing references to a calculation in Section 137.073.5(2), RSMo, that was found to be unconstitutional by the Court of Appeals, Eastern District, in Blankenship v. Franklin County, Case Number ED108824.*

*EMERGENCY STATEMENT: On March 2, 2021, in Blankenship v. Franklin County, Case Number ED108824, the Court of Appeals, Eastern District, held that the tax rate calculation provided for political subdivisions in Section 137.073.5(2), RSMo, violates Missouri Constitution, Article X, Section 22(a). In conformity with this decision, this emergency amendment removes the calculation found to be unconstitutional from the tax rate forms that school districts must file with the State Auditor's office to set their tax rates as provided by Section 137.073, RSMo. This emergency amendment must be effective when school districts set their tax rates for 2021. School districts in first class charter counties are required to file their final tax rate forms with the State Auditor's office by October 1, 2021. All other school districts must file by September 1, 2021. The State Auditor's office therefore finds that this emergency amendment is necessary to preserve a compelling governmental interest that the tax calculation forms school districts submit to the State Auditor's office contain lawful calculations as provided by law. The State Auditor's office believes this emergency amendment is fair to all interested 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 amendment was filed April 28, 2021, becomes effective May 13, 2021, and expires December 30, 2021.*

(2) Single Tax Rate—The following forms with instructions for single tax rate review have been adopted and approved for use by school districts (not wholly in St. Louis County):

- (A) Summary Page, included herein;
- (C) Form B, included herein;
- (E) Informational Data, included herein;

(3) Multi Tax Rate—The following forms with instructions for multi tax rate review have been adopted and approved for use by school districts levying a separate rate on each subclass of property (wholly in St. Louis County):

- (A) Summary Page, included herein;
- (C) Form B, included herein;
- (E) Informational Summary Page, included herein;
- (G) Informational Form B, included herein;

# Emergency Rule



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

XX/XX/20XX

**Summary Page**

(20XX)

**For School Districts Levying a Single Rate on All Property**

\_\_\_\_\_  
 Name of Political Subdivision                      Political Subdivision Code                      Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political  
 Subdivision Use  
 in Calculating  
 its Tax Rate

- A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year) \_\_\_\_\_
- B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 22) \_\_\_\_\_
- C. **Amount of rate increase authorized by voters** if same purpose (Form B, Line 8) \_\_\_\_\_
- OR**
- Increase to the total operating levy up to \$2.75 per Amendment 2**, if applicable  
 Date the School Board decided to use Amendment 2 (if using) \_\_\_\_\_
- D. **Rate to compare to maximum authorized levy to determine tax rate ceiling**  
 (Line B if no election, otherwise Line C ) \_\_\_\_\_
- E. **Maximum authorized levy** greater of the 1984 rate or most recent voter approved rate \_\_\_\_\_
- F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws  
 Political subdivisions tax rate (Lower of Line D or E) \_\_\_\_\_
- G1. **Less required Proposition C (sales tax) reduction** taken from tax rate ceiling (Line F), if applicable  
 Circle the type of waiver your district has                      Full                      Partial                      No  
 Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver. \_\_\_\_\_
- G2. **Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F) \_\_\_\_\_
- H. **Less voluntary reduction by school district** taken from tax rate ceiling (Line F)  
 WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year. \_\_\_\_\_
- I. **Plus allowable recoupment rate** added to the tax rate ceiling (Line F) If applicable, attach Form G or H. \_\_\_\_\_
- J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I) \_\_\_\_\_
- AA. **Rate to be levied for debt service**, if applicable (Form C, Line 12) \_\_\_\_\_
- BB. **Additional special purpose rate authorized by voters** after the prior year tax rates were set  
 (Form B, Line 8 if a different purpose) \_\_\_\_\_

**Certification**

I, the undersigned, \_\_\_\_\_ (Office) of \_\_\_\_\_ (School District) levying a rate in \_\_\_\_\_ (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. **Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.**

(Date)	(Signature)	(Print Name)	(Telephone)

**Proposed rate to be entered on tax books by the county clerk**

**based on the certification from the political subdivision:    Lines                      J                      AA                      BB** \_\_\_\_\_

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

(Date)	(County Clerk's Signature)	(County)	(Telephone)

# Emergency Rule



## PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

### Form B

(20XX)

### For School Districts Levying a Single Rate on All Property

\_\_\_\_\_  
Name of Political Subdivision

\_\_\_\_\_  
Political Subdivision Code

\_\_\_\_\_  
Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where the voters approved an increase to an existing tax or approved a new tax. Form B is designed to document the election.

**1. Date of election**

\_\_\_\_\_

**2. Ballot language**

Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

**3. Election results**

\_\_\_\_\_  
(Yes)

\_\_\_\_\_  
(No)

**4. Expiration date**

Enter the last year the levy will be in effect, if applicable.

\_\_\_\_\_

**5. New Proposition C waiver**

Indicate whether the district obtained a **new waiver** to eliminate part or all of the required Proposition C Reduction.

\_\_\_\_\_

Indicate the election results on the Proposition C waiver

\_\_\_\_\_  
(Yes)

\_\_\_\_\_  
(No)

**6. Amount of increase approved by voters**

(An "increase/decrease of/by")

**OR**

(a) \_\_\_\_\_

**Stated Rate Approved by Voters**

(An "increase/decrease to")

(b) \_\_\_\_\_

**7. Prior year tax rate ceiling or voluntarily reduced rate to apply voter approved increase to**

(Summary Page, Line A if increase to an existing rate, otherwise 0)

\_\_\_\_\_

**8. Voter approved increased tax rate to adjust**

(If an "increase of/by" ballot, Line 6a + Line 7, if an "increase to" ballot, Line 6b)

\_\_\_\_\_

# Emergency Rule



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

XX/XX/20XX

**Informational Data**

(20XX)

**For School Districts Levying a Single Rate on All Property**

\_\_\_\_\_  
Name of Political Subdivision

\_\_\_\_\_  
Political Subdivision Code

\_\_\_\_\_  
Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Based on Prior  
Year Tax Rate  
Ceiling as if No  
Voluntary  
Reductions  
were Taken

**Informational Summary Page**

- A. **Prior year tax rate ceiling** (Prior year Informational Summary Page, Line F) \_\_\_\_\_
- B. **Current year rate computed** (Informational Form A, Line 22 below) \_\_\_\_\_
- C. **Amount of increase authorized by voters for current year** (Informational Form B, Line 8 below) \_\_\_\_\_
- D. **Rate to compare to maximum authorized levy** (Line B if no election, otherwise Line C) \_\_\_\_\_
- E. **Maximum authorized levy** Greater of the 1984 rate or most recent voter approved rate \_\_\_\_\_
- F. **Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year** (Lower of Line D or E) \_\_\_\_\_

**Informational Form A**

- 9. **Percentage increase in adjusted valuation** (Form A, Line 4 - Line 8 / Line 8 x 100) \_\_\_\_\_
- 10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission \_\_\_\_\_
- 11. **Adjusted prior year assessed valuation** (Form A, Line 8) \_\_\_\_\_
- 12. **(2019) Tax rate ceiling from prior year** (Informational Summary Page, Line A from above) \_\_\_\_\_
- 13. **Maximum prior year adjusted revenue** from locally assessed property that existed in both years (Line 11 x Line 12 / 100) \_\_\_\_\_
- 14. **Maximum prior year adjusted revenue** from state assessed property before reductions, provided by DESE \_\_\_\_\_
- 15. **Total adjusted prior year revenue** (Line 13 + Line 14) \_\_\_\_\_
- 16. **Permitted reassessment revenue growth**  
The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%.  
A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0, nor more than 5%. \_\_\_\_\_
- 17. **Additional reassessment revenue permitted** (Line 15 x Line 16) \_\_\_\_\_
- 18. **Total revenue permitted in current year** from property that existed in both years (Line 15 + Line 17) \_\_\_\_\_
- 19. **Estimated current year revenue from state assessed property** before reductions, estimated by school district \_\_\_\_\_
- 19a **New construction and improvements** (Line 19 - Line 14, if negative enter 0) \_\_\_\_\_
- 19b **Adjusted estimated current year revenue from state assessed property** before reductions (Line 19 - Line 19a) \_\_\_\_\_
- 20. **Revenue permitted from existing locally assessed property** (Line 18 - Line 19b) \_\_\_\_\_
- 21. **Adjusted current year assessed valuation** (Form A, Line 4) \_\_\_\_\_
- 22. **Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo**, if no voluntary reduction was taken (Line 20 / Line 21 x 100) \_\_\_\_\_

**Informational Form B**

- 7. **Prior year tax rate ceiling to apply voter approved increase to**  
(Informational Summary Page, Line A if increase to an existing rate, otherwise 0) \_\_\_\_\_
- 8. **Voter approved increased tax rate to adjust**  
(If an "increase of/by" ballot, Form B, Line 6a + Line 7, if an "increase to" ballot, Form B, Line 6b) \_\_\_\_\_

# Emergency Rule



## PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

### Summary Page

(20XX)

#### For School Districts Calculating a Separate Rate on Each Subclass of Property

\_\_\_\_\_  
Name of Political Subdivision

\_\_\_\_\_  
Political Subdivision Code

\_\_\_\_\_  
Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		
A. <b>Prior year tax rate ceiling</b> as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year)	_____	_____	_____	_____	_____
B. <b>Current year rate computed</b> pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073 RSMo, if no voter approved increase (Form A, Line 41 & Line 27 prior method)	_____	_____	_____	_____	_____
C. <b>Amount of rate increase authorized by voters</b> if same purpose (Form B, Line 9 & Line 12 prior method)	_____	_____	_____	_____	_____
<b>OR</b> <b>Increase of the total operating levy up to \$2.75 per Amendment 2</b> , if applicable Date the School Board decided to use Amendment 2: _____	_____	_____	_____	_____	_____
D. <b>Rate to compare to maximum authorized levy to determine tax rate ceiling</b> (Line B if no election, otherwise Line C)	_____	_____	_____	_____	_____
E. <b>Maximum authorized levy</b> greater of the 1984 rate or most recent voter approved rate	_____	_____	_____	_____	_____
F. <b>Current year tax rate ceiling</b> maximum legal rate to comply with Missouri laws	_____	_____	_____	_____	_____
G. 1. <b>Less required Proposition C (sales tax) reduction</b> taken from tax rate ceiling (Line F), if applicable. Circle the type of waiver your district has. Full Partial No Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver.	_____	_____	_____	_____	_____
G. 2. <b>Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies)</b> taken from tax rate ceiling (Line F)	_____	_____	_____	_____	_____
H. <b>Less voluntary reduction by school district</b> taken from tax rate ceiling (Line F) WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.	_____	_____	_____	_____	_____
I. <b>Plus allowable recoupment rate</b> added to tax rate ceiling (Line F) If applicable attach Form G or H.	_____	_____	_____	_____	_____
J. <b>Tax rate to be levied</b> (Line F - Line G1 - Line G2 - Line H + Line I)	_____	_____	_____	_____	_____
AA. <b>Rate to be levied for debt service</b> , if applicable (Form C, Line 12)	_____	_____	_____	_____	_____
BB. <b>Additional special purposed rate authorized by voters</b> after the prior year tax rates were set (Form B, Line 9 & Line 12 prior method if a different purpose)	_____	_____	_____	_____	_____

### CERTIFICATION

I, the undersigned, \_\_\_\_\_ (Office) of \_\_\_\_\_ (Political Subdivision) levying a rate in \_\_\_\_\_ (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

**Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.**

_____ (Date)	_____ (Signature)	_____ (Print Name)	_____ (Telephone)
<b>Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision:</b>			
Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.			
	Lines: <b>J</b>	_____	_____
	<b>AA</b>	_____	_____
	<b>BB</b>	_____	_____
_____ (Date)	_____ (County Clerk's Signature)	_____ (County)	_____ (Telephone)

# Emergency Rule



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

XX/XX/20XX

**Form B**

(20XX)

**For School Districts Calculating a Separate Rate on Each Subclass of Property**

\_\_\_\_\_  
 Name of Political Subdivision                      Political Subdivision Code                      Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase to an existing tax or approved a new tax. Form B is designed to document the election.

1. **Date of election** \_\_\_\_\_

2. **Ballot language**  
 Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. **Election results** \_\_\_\_\_  
(Yes)                      (No)

4. **Expiration date**  
 Enter the last year the levy will be in effect, if applicable. \_\_\_\_\_

5. **New Proposition C waiver**  
 - Indicate whether the district obtained a new waiver to eliminate part or all of required Proposition C reduction. \_\_\_\_\_  
 - Attach a sample ballot or state the proposition posed exactly as it appeared on the ballot.

- Also, indicate the election results on the Proposition C waiver. \_\_\_\_\_  
(Yes)                      (No)

Real Estate				
Residential	Agricultural	Commercial	Personal Property	Total

6. **Amount of increase approved by voters**  
 (An "increase/decrease of/by") **OR** a. \_\_\_\_\_

**Stated rate approved by voters**  
 (An "increase/decrease to") b. \_\_\_\_\_

7. **Prior year tax rate ceiling or voluntarily reduced rate to apply voter approved increase to**  
 (Summary Page, Line A if increase of/by/to an existing rate, otherwise 0) \_\_\_\_\_

8. **Voter approved increased rate**  
 (If Line 6a > 0, then Line 6a + Line 7, otherwise, Line 6b) \_\_\_\_\_

9. **Voter approved increased rate rounded** (If Line 8 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate) \_\_\_\_\_

**Prior Method Single Rate Calculation for Voter Approved Increase**

10. **Total revenue allowed** (If no increase of/by/to, then Form A, Line 20, otherwise Form B Line 9 x Line 11 / 100) \_\_\_\_\_

11. **Adjusted current year assessed valuation**  
 (Form A, Line 5) \_\_\_\_\_

12. **Prior method single increased rate**  
 (Line 10 total / Line 11 total x 100) \_\_\_\_\_

# Emergency Rule



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

XX/XX/20XX

**Informational Summary Page**

(20XX)

**For School Districts Calculating a Separate Rate on Each Subclass of Property**

\_\_\_\_\_  
Name of Political Subdivision

\_\_\_\_\_  
Political Subdivision Code

\_\_\_\_\_  
Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

- Step 1      The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
- Step 2      Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

	Real Estate			Personal	Prior Method
	Residential	Agriculture	Commercial	Property	Single Rate
<p>A. <b>Prior year tax rate ceiling</b> as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Informational Summary Page, Line F)</p>					
<p>B. <b>Current year rate computed</b> pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Informational Form A, Line 37 &amp; Line 23 prior method)</p>					
<p>C. <b>Amount of rate increase authorized by voters for current year</b> if same purpose (Informational Form B, Line 9 &amp; Line 12 prior method)</p>					
<p>D. <b>Rate to compare to maximum authorized levy to determine tax rate ceiling</b> (Line B if no election, otherwise Line C)</p>					
<p>E. <b>Maximum authorized levy</b> the most recent voter approved rate</p>					
<p>F. <b>Current year tax rate ceiling</b> maximum legal rate to comply with Missouri laws based on prior year tax rate ceiling (Lower of Line D or Line E)</p>					

# Emergency Rule



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

XX/XX/20XX  
(20XX)

**Informational Form B**

**For School Districts Calculating a Separate Rate on Each Subclass of Property**

\_\_\_\_\_  
Name of Political Subdivision                      Political Subdivision Code                      Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase to an existing tax or approved a new tax. Form B is designed to document the election.

1. **Date of election** \_\_\_\_\_

2. **Ballot language**  
Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. **Election results** \_\_\_\_\_  
(Yes)                      (No)

4. **Expiration date**  
Enter the last year the levy will be in effect, if applicable. \_\_\_\_\_

5. **New Proposition C waiver**  
- Indicate whether the district obtained a **new** waiver to eliminate part or all of required Proposition C reduction. \_\_\_\_\_  
- Attach a sample ballot or state the proposition posed exactly as it appeared on the ballot.

- Also, indicate the election results on the Proposition C waiver. \_\_\_\_\_  
(Yes)                      (No)

	Real Estate			
Residential	Agricultural	Commercial	Personal Property	Total

6. **Amount of increase approved by voters**  
(An "increase/decrease of/by") **OR** a. \_\_\_\_\_

**Stated rate approved by voters**  
(An "increase/decrease to") b. \_\_\_\_\_

7. **Prior year tax rate ceiling or voluntarily reduced rate to apply voter approved increase to**  
(Informational Summary Page, Line A if increase of/by/to an existing rate, otherwise 0) \_\_\_\_\_

8. **Voter approved increased rate**  
(If Line 6a > 0, then Line 6a + Line 7, otherwise, Line 6b) \_\_\_\_\_

9. **Voter approved increased rate rounded** (If Line 8 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate) \_\_\_\_\_

**Prior Method Single Rate Calculation for Voter Approved Increase**

10. **Total revenue allowed** (If no increase of/by/to, then Informational Form A, Line 20, otherwise Informational Form B Line 9 x Line 11 / 100) \_\_\_\_\_

11. **Adjusted current year assessed valuation**  
(Informational Form A, Line 5) \_\_\_\_\_

12. **Prior method single increased rate**  
(Line 10 total / Line 11 total x 100) \_\_\_\_\_



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# Emergency Rule

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*AUTHORITY: sections 29.100 and 137.073.6, RSMo 2016. Original rule filed March 24, 2016, effective Nov. 30, 2016. Amended: Filed Jan. 31, 2018, effective July 30, 2018. Amended: Filed Jan. 28, 2019, effective July 30, 2019. Emergency amendment filed April 28, 2021, effective May 13, 2021, expires Dec.30, 2021. An emergency amendment and a proposed amendment covering this same material will be published in the June 1, 2021, 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 is effective.*

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