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SALUS POPULI SUPREMA LEX ESTO

*“The welfare of the people shall be the supreme law.”*



JOHN R. ASHCROFT  
SECRETARY OF STATE

MISSOURI  
REGISTER

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**JOHN R. ASHCROFT**

Administrative Rules Division  
James C. Kirkpatrick State Information Center  
600 W. Main  
Jefferson City, MO 65101  
(573) 751-4015

EDITOR-IN-CHIEF

CURTIS W. TREAT

•

MANAGING EDITOR

AMANDA MCKAY

•

EDITOR

VONNE KILBOURN

•

ASSOCIATE EDITOR

MARTY SPANN

•

PUBLICATION SPECIALIST

JACQUELINE D. WHITE

•

ADMINISTRATIVE AIDE

ALISHA DUDENHOEFFER

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November 1, 2017 November 15, 2017	<b>December 1, 2017</b> <b>December 15, 2017</b>	December 31, 2017 December 31, 2017	January 30, 2018 January 30, 2018
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June 1, 2018 June 15, 2018	<b>July 2, 2018</b> <b>July 16, 2018</b>	July 31, 2018 July 31, 2018	August 30, 2018 August 30, 2018
July 2, 2018 July 16, 2018	<b>August 1, 2018</b> <b>August 15, 2018</b>	August 31, 2018 August 31, 2018	September 30, 2018 September 30, 2018

Documents will be accepted for filing on all regular workdays from 8:00 a.m. until 5:00 p.m. We encourage early filings to facilitate the timely publication of the *Missouri Register*. Orders of Rulemaking appearing in the *Missouri Register* will be published in the *Code of State Regulations* and become effective as listed in the chart above. Advance notice of large volume filings will facilitate their timely publication. We reserve the right to change the schedule due to special circumstances. Please check the latest publication to verify that no changes have been made in this schedule. To review the entire year's schedule, please check out the website at [www.sos.mo.gov/adrules/pubsched](http://www.sos.mo.gov/adrules/pubsched).

## HOW TO CITE RULES AND RSMO

### RULES

The rules are codified in the *Code of State Regulations* in this system–

<b>Title</b>		<b>Division</b>	<b>Chapter</b>	<b>Rule</b>
3	CSR	10-	4	.115
Department	<i>Code of State Regulations</i>	Agency Division	General area regulated	Specific area regulated

and should be cited in this manner: 3 CSR 10-4.115.

Each department of state government is assigned a title. Each agency or division in the department is assigned a division number. The agency then groups its rules into general subject matter areas called chapters and specific areas called rules. Within a rule, the first breakdown is called a section and is designated as (1). Subsection is (A) with further breakdown into paragraphs 1., subparagraphs A., parts (I), subparts (a), items I. and subitems a.

The rule is properly cited by using the full citation, for example, 3 CSR 10-4.115 NOT Rule 10-4.115.

Citations of RSMo are to the *Missouri Revised Statutes* as of the date indicated.

### ***Code and Register on the Internet***

The *Code of State Regulations* and *Missouri Register* are available on the Internet.

The *Code* address is [www.sos.mo.gov/adrules/csr/csr](http://www.sos.mo.gov/adrules/csr/csr)

The *Register* address is [www.sos.mo.gov/adrules/moreg/moreg](http://www.sos.mo.gov/adrules/moreg/moreg)

These websites contain rulemakings and regulations as they appear in the *Code* and *Registers*.

**R**ules appearing under this heading are filed under the authority granted by section 536.025, RSMo 2000. An emergency rule may be adopted by an agency if the agency finds that an immediate danger to the public health, safety, or welfare, or a compelling governmental interest requires emergency action; follows procedures best calculated to assure fairness to all interested persons and parties under the circumstances; follows procedures which comply with the protections extended by the *Missouri* and the *United States Constitutions*; limits the scope of such rule to the circumstances creating an emergency and requiring emergency procedure, and at the time of or prior to the adoption of such rule files with the secretary of state the text of the rule together with the specific facts, reasons, and findings which support its conclusion that there is an immediate danger to the public health, safety, or welfare which can be met only through the adoption of such rule and its reasons for concluding that the procedure employed is fair to all interested persons and parties under the circumstances.

**R**ules filed as emergency rules may be effective not less than ten (10) days after filing or at such later date as may be specified in the rule and may be terminated at any time by the state agency by filing an order with the secretary of state fixing the date of such termination, which order shall be published by the secretary of state in the *Missouri Register* as soon as practicable.

**A**ll emergency rules must state the period during which they are in effect, and in no case can they be in effect more than one hundred eighty (180) calendar days or thirty (30) legislative days, whichever period is longer. Emergency rules are not renewable, although an agency may at any time adopt an identical rule under the normal rulemaking procedures.

*compliance with federal regulations. Therefore, an amendment to clarify the most current federal meat and poultry inspection regulations are being incorporated by reference and provide enforcement authority in Missouri. This regulation applies to approximately thirty-six (36) state inspected meat and poultry establishments and one hundred fifty-five (155) custom exempt plants in Missouri, which as a whole, produces millions of dollars in Missouri's economy. This emergency amendment protects the public health, safety, and/or welfare under a compelling governmental interest, which requires this emergency action. A proposed amendment, which covers the same material, is published in this issue of the Missouri Register. The scope of this emergency amendment is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. The Department of Agriculture believes this emergency amendment is fair to all interested persons and parties under the circumstances. This emergency amendment was filed January 30, 2018, becomes effective February 9, 2018, and expires August 7, 2018.*

(2) The standards used to inspect Missouri meat and poultry slaughter and processing shall be those shown in Part 300 to end of Title 9, the *Code of Federal Regulations* (January 2017/8), herein incorporated by reference and made a part of this rule as published by the United States Superintendent of Documents, 732 N Capitol Street NW, Washington, DC 20402-0001, phone: toll-free (866) 512-1800, DC area (202) 512-1800, website: <http://bookstore.gpo.gov>. This rule does not incorporate any subsequent amendments or additions.

*AUTHORITY: section 265.020, RSMo 2016. Original rule filed Sept. 14, 2000, effective March 30, 2001. For intervening history, please consult the Code of State Regulations. Emergency amendment filed Jan. 30, 2018, effective Feb. 9, 2018, expires Aug. 7, 2018. A proposed amendment covering this same material is published in this issue of the Missouri Register.*

## Title 2—DEPARTMENT OF AGRICULTURE Division 30—Animal Health Chapter 10—Food Safety and Meat Inspection

### EMERGENCY AMENDMENT

**2 CSR 30-10.010 Inspection of Meat and Poultry.** The director is amending section (2).

*PURPOSE: This amendment ensures that the current rule language clearly includes the most recent publication of Part 300 to end of Title 9, the Code of Federal Regulations for the Missouri Meat and Poultry Inspection Program to be in compliance with federal regulations and maintain "equal to" status as determined by the United States Department of Agriculture/Food Safety and Inspection Service.*

*EMERGENCY STATEMENT: This emergency amendment is necessary to serve the compelling governmental interest to inform state agencies and the public of the most current adoption of Title 9 Code of Federal Regulations Part 300 to end is incorporated into state regulation. The State Meat and Poultry Inspection (MPI) programs are required to operate in a manner and with authorities that are "at least equal to" the antemortem and postmortem inspection, re-inspection, sanitation, recordkeeping, and enforcement provisions as provided for in the Federal Meat Inspection Act and the Poultry Products Inspection Act. State MPI programs must stay current with and be able to explain how their programs are equal to FSIS regulations to ensure their rules are "at least equal to" USDA/FSIS and in*

**U**nder this heading will appear the text of proposed rules and changes. The notice of proposed rulemaking is required to contain an explanation of any new rule or any change in an existing rule and the reasons therefor. This is set out in the Purpose section with each rule. Also required is a citation to the legal authority to make rules. This appears following the text of the rule, after the word "Authority."

**E**ntirely new rules are printed without any special symbolology under the heading of proposed rule. If an existing rule is to be amended or rescinded, it will have a heading of proposed amendment or proposed rescission. Rules which are proposed to be amended will have new matter printed in boldface type and matter to be deleted placed in brackets.

**A**n important function of the *Missouri Register* is to solicit and encourage public participation in the rulemaking process. The law provides that for every proposed rule, amendment, or rescission there must be a notice that anyone may comment on the proposed action. This comment may take different forms.

**I**f an agency is required by statute to hold a public hearing before making any new rules, then a Notice of Public Hearing will appear following the text of the rule. Hearing dates must be at least thirty (30) days after publication of the notice in the *Missouri Register*. If no hearing is planned or required, the agency must give a Notice to Submit Comments. This allows anyone to file statements in support of or in opposition to the proposed action with the agency within a specified time, no less than thirty (30) days after publication of the notice in the *Missouri Register*.

**A**n agency may hold a public hearing on a rule even though not required by law to hold one. If an agency allows comments to be received following the hearing date, the close of comments date will be used as the beginning day in the ninety- (90-) day-count necessary for the filing of the order of rulemaking.

**I**f an agency decides to hold a public hearing after planning not to, it must withdraw the earlier notice and file a new notice of proposed rulemaking and schedule a hearing for a date not less than thirty (30) days from the date of publication of the new notice.

Proposed Amendment Text Reminder:

**Boldface text indicates new matter.**

*[Bracketed text indicates matter being deleted.]*

## Title 2—DEPARTMENT OF AGRICULTURE Division 30—Animal Health Chapter 10—Food Safety and Meat Inspection

### PROPOSED AMENDMENT

**2 CSR 30-10.010 Inspection of Meat and Poultry.** The director is amending section (2).

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(2) The standards used to inspect Missouri meat and poultry slaughter and processing shall be those shown in Part 300 to end of Title 9,

the *Code of Federal Regulations* (January 2017/8), herein incorporated by reference and made a part of this rule as published by the United States Superintendent of Documents, 732 N Capitol Street NW, Washington, DC, 20402-0001, phone: toll-free (866) 512-1800, DC area (202) 512-1800, website: <http://bookstore.gpo.gov>. This rule does not incorporate any subsequent amendments or additions.

*AUTHORITY:* section 265.020, RSMo 2016. Original rule filed Sept. 14, 2000, effective March 30, 2001. For intervening history, please consult the *Code of State Regulations*. Emergency amendment filed Jan. 30, 2018, effective Feb. 9, 2018, expires Aug. 7, 2018. Amended: Filed Jan. 30, 2018.

*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 Missouri Department of Agriculture, Dr. Linda Hickam, PO Box 630, Jefferson City, MO 65102 or by email to [Linda.Hickam@mda.mo.gov](mailto:Linda.Hickam@mda.mo.gov). To be considered, comments must be received within thirty (30) days of publication of this notice in the *Missouri Register*. No public hearing is scheduled.

## Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 2—Income Tax

### PROPOSED RESCISSION

**12 CSR 10-2.020 Difference in Basis on December 31, 1972.** This rule served as a guideline in the determination of the amount of individual, corporate or other taxpayer's allowable modification upon the sale or other disposition of property having a higher adjusted basis for Missouri income tax purposes than for federal income tax purposes on December 31, 1972.

*PURPOSE:* This rule is being rescinded because it is obsolete and unnecessary. It describes the modification to federal adjusted gross income required in section 143.121.3(2), RSMo, for gains from the sale of property having higher adjusted basis for Missouri income tax purposes than for federal income tax purposes on December 31, 1972. Due to depreciation schedules, that difference would no longer exist for property of that age.

*AUTHORITY:* section 143.961, RSMo 1986. Regulation 1.121-3(b) was originally filed March 15, 1974, effective March 25, 1974. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 2—Income Tax**

**PROPOSED RESCISSION**

**12 CSR 10-2.025 Adjustment to Avoid Double Taxation.** This rule served as a guideline in the determination of the amount of a taxpayer's allowable modification with respect to any item of income or gain which was properly included in taxable income and taxed under the Missouri income tax law in effect prior to January 1, 1973.

*PURPOSE:* This rule is being rescinded because it is obsolete and unnecessary. It describes the modification to federal adjusted gross income required in section 143.121.3(3), RSMo, for income taxed under Missouri law for a taxable year prior to 1973. This situation should not exist at this time.

*AUTHORITY:* section 143.961, RSMo 1986. Regulation 1.121-3(c) was originally filed March 15, 1974, effective March 25, 1974. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 2—Income Tax**

**PROPOSED RESCISSION**

**12 CSR 10-2.120 Information at Source Reporting Requirements.** This rule specified methods of reporting miscellaneous income from Missouri sources.

*PURPOSE:* This rule is being rescinded because it is obsolete. It concerns reporting payments made by certain payors, but it does not reflect changes to the requirements contained in a 2016 amendment to section 143.591, RSMo.

*AUTHORITY:* section 143.591, RSMo 1994. Original rule filed Jan. 15, 1985, effective June 13, 1985. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.002 Rules.** This rule was a general statement describing the nature of all sales tax rules.

*PURPOSE:* This rule is being rescinded because it does not incorporate section 144.021, RSMo, and therefore is incomplete. The rule does not contain the requirements that the department must notify affected taxpayers before certain changes in the sales and use tax law may apply to the affected taxpayers.

*AUTHORITY:* section 144.270, RSMo 1994. S.T. regulation 270-2 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 6, 1980, effective Jan. 1, 1981. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.018 Truckers Engaged in Retail Business.** This rule interpreted the sales tax law as it applied to truckers engaged in retail business and interpreted and applied section 144.010, RSMo.

*PURPOSE:* This rule is being rescinded because it does not sufficiently inform taxpayers of their obligations to collect and remit state and local sales tax. Further, the information in this rule is contained within section 144.021, RSMo. Taxpayers may refer to the statute and to 12 CSR 10-117.100 for their remittance obligations.

*AUTHORITY:* section 144.270, RSMo 1994. This rule was previously filed as rule no. 48 Jan. 22, 1973, effective Feb. 1, 1973. S.T. regulation 010-7 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.142 Trading Stamps.** This rule interpreted the sales tax law as it applied to trading stamps and interpreted and applied sections 144.010 and 144.021, RSMo.

*PURPOSE:* This rule is being rescinded because it is obsolete because the trading stamps previously covered by this rule are no longer in circulation, and therefore this rule does not provide any useful guidance to taxpayers.

*AUTHORITY:* section 144.270, RSMo 1994. This rule was previously filed as rule no. 23 Jan. 22, 1973, effective Feb. 1, 1973. S.T. regulation 010-64 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.168 Documentation Required.** This rule interpreted the sales tax law as it applied to the documentation required for deductible transactions and interpreted and applied sections 144.030 and 144.080, RSMo.

*PURPOSE:* This rule is being rescinded because it has been incorporated in or superseded by 12 CSR 10-107.100. This rule no longer provides any guidance for taxpayers that is not contained in the more recently promulgated rule.

*AUTHORITY:* section 144.270, RSMo 1994. S.T. regulation 010-79 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.182 Excursions.** This rule interpreted the sales tax law as it applied to excursions and interpreted and applied sections 144.010 and 144.020, RSMo.

*PURPOSE:* This rule is being rescinded because it has been superseded by case law. Air excursions are not subject to tax if the excursion takes place in a federal air commerce airspace, and thus each excursion route must be considered individually. Therefore, this rule is no longer valid and may provide inaccurate information to taxpayers.

*AUTHORITY:* section 144.270, RSMo 1994. S.T. regulation 010-85 was last filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.188 Telephone Service.** This rule interpreted the sales tax law as it applied to telephone service and interpreted and applied sections 144.010 and 144.030, RSMo.

*PURPOSE:* This rule is being rescinded because it is obsolete due to advancements in technology in the telecommunication industry and the relevant portions have been incorporated in or superseded by 12 CSR 10-117.100. This rule no longer provides any useful guidance for taxpayers that is not contained in the more recently promulgated rule.

*AUTHORITY:* section 144.270, RSMo 1994. This rule was previously filed as rule no. 57 Jan. 22, 1973, effective Feb. 1, 1973. S.T. regulation 010-87A was last filed Dec. 31, 1975, effective Jan. 10, 1976. For intervening history, please consult the *Code of State Regulations*. Rescinded: Filed Jan. 18, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies



or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.252 Hunting and Fishing Licenses.** This rule interpreted the sales tax law as it applied to hunting and fishing licenses.

*PURPOSE:* This rule is being rescinded because it will be incorporated into or superseded by another rule.

*AUTHORITY:* section 144.270, RSMo 1994. S.T. regulation 030-2A was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.272 Motor Fuel and Other Fuels.** This rule interpreted sales tax law as it applied to sellers of motor fuels and other fuels, and interpreted and applied sections 144.010, 144.030.2(1) and (22), RSMo.

*PURPOSE:* This rule is being rescinded because it is obsolete with amendments to section 144.030.2, RSMo. This rule no longer provides any useful guidance to taxpayers.

*AUTHORITY:* section 144.270, RSMo 1994. This rule was previously filed as rule no. 46 Jan. 22, 1973, effective Feb. 1, 1973. S.T. regulation 030-2A was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. Amended: Filed Dec. 3, 1985, effective Feb. 24, 1986. Rescinded: Filed Jan. 18, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies

or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.368 Air Pollution Equipment.** This rule interpreted the sales tax law as it applied to air pollution equipment.

*PURPOSE:* This rule is being rescinded because it is obsolete with amendments to section 144.030.2, RSMo. The Department of Natural Resources no longer has any input in this process. Therefore, this rule no longer provides accurate guidance to taxpayers.

*AUTHORITY:* section 144.270, RSMo 1994. S.T. regulation 030-60 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.370 Water Pollution.** This rule interpreted the sales tax law as it applied to water pollution equipment.

*PURPOSE:* This rule is being rescinded because it is obsolete with amendments to section 144.030.2, RSMo. The Department of Natural Resources no longer has any input in this process. Therefore, this rule no longer provides accurate guidance to taxpayers.

*AUTHORITY:* section 144.270, RSMo 1994. S.T. regulation 030-61 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. Rescinded: Filed Jan. 18, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies

or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.414 Yearbook Sales.** This rule interpreted the sales tax law as it applied to yearbook sales.

*PURPOSE:* This rule is being rescinded because it has been incorporated into 12 CSR 10-110.955. Purchases by exempt organizations are exempt from tax and this rule does not provide taxpayers any additional guidance.

*AUTHORITY:* section 144.270, RSMo 1994. This rule was previously filed as rule no. 6 Jan. 22, 1973, effective Feb. 1, 1973. S.T. regulation 040-19 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.570 Audit Facilities.** This rule outlined the responsibility of the taxpayer to furnish audit facilities.

*PURPOSE:* This rule is being rescinded because it is unnecessary and lacks statutory basis. There is no statute requiring taxpayers to provide facilities to auditors as outlined in this rule.

*AUTHORITY:* section 144.270, RSMo 1994. S.T. regulation 320-3 was last filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

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

aggregate.

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
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**PROPOSED RESCISSION**

**12 CSR 10-3.572 Out-of-State Companies.** This rule outlined the responsibility of out-of-state companies for making records pertaining to Missouri locations available for audit at the Missouri location.

*PURPOSE:* This rule is being rescinded because it is obsolete with technological advances. Out-of-state companies now provide records electronically instead of at a physical address, obviating the need for this rule.

*AUTHORITY:* section 144.270, RSMo 1994. S.T. regulation 320-4 was last filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.574 Recordkeeping Requirements for Microfilm and Data Processing Systems.** This rule outlined the responsibility of companies whose records are on transparencies or film to provide facilities for viewing and capabilities for reproducing hard copies.

*PURPOSE:* This rule is being rescinded because it is obsolete with technological advances. Neither taxpayers nor the director use microfilm for document storage.

*AUTHORITY:* section 144.270, RSMo 1994. S.T. regulation 320-5 was last filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Sept. 28, 1987, effective Jan. 14, 1988. Rescinded: Filed Jan. 18, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies

or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.578 Income Tax Returns May be Used.** This rule authorized the use of income tax returns for the purpose of determining the amount of sales tax due.

*PURPOSE:* This rule is being rescinded because it is obsolete as it has been incorporated in or superseded by 12 CSR 10-101.500. The director may use any information available to make an assessment of tax. Thus, this rule is no longer required.

*AUTHORITY:* section 144.270, RSMo 1994. S.T. regulation 330-1 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.579 Estoppel Rule.** This rule interpreted the sales tax law as it applied to representations, both oral and written, made by employees of the Department of Revenue and the extent to which taxpayers may rely on these statements.

*PURPOSE:* This rule is being rescinded because it is misleadingly titled. The legal theory behind this rule prevents estoppel against the director due to statements of employees. Therefore, the title of this rule is inaccurate and confusing. The information in this rule is provided more clearly in case law and thus is still available to taxpayers.

*AUTHORITY:* section 144.270, RSMo 1994. Original rule filed Sept.

7, 1984, effective Jan. 12, 1985. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.614 Theaters—Criteria for Exemption.** This rule set forth the criteria which must be met by a theater in order to claim sales tax exemption.

*PURPOSE:* This rule is being rescinded because it will be incorporated into or superseded by another rule.

*AUTHORITY:* section 144.270, RSMo 1994. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-3.854 Applicability of Sales Tax to the Sale of Special Fuel.** This rule explained the method of calculating sales tax on special fuel which is used for nonhighway purposes.

*PURPOSE:* This rule is being rescinded because it is obsolete as the underlying statute has been repealed.

*AUTHORITY:* sections 142.621 and 144.270, RSMo 1994. Original rule filed Aug. 23, 1988, effective Jan. 27, 1989. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST: This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-3.872 Sales of Newspapers and Other Publications.** This rule interpreted the sales tax law as it applied to the sale of newspapers and interpreted and applied the provisions of sections 144.010 and 144.021, RSMo.

*PURPOSE: This rule is being rescinded because it has been replaced with 12 CSR 10-110.400 Newspapers and Other Publications. This rule no longer provides any useful guidance for taxpayers that is not contained in the more recently promulgated rule.*

*AUTHORITY: sections 144.010, 144.021 and 144.270, RSMo 1994. Emergency rule filed Jan. 5, 1990, effective Jan. 15, 1990, expired May 15, 1990. Original rule filed Jan. 5, 1990, effective May 11, 1990. Rescinded: Filed Jan. 18, 2018.*

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

*PRIVATE COST: This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.874 Questions and Answers on Taxation of Newspapers.** This rule interpreted the sales tax law as it applied to the sale of newspapers and interpreted and applied the provisions of sections 144.010 and 144.021, RSMo.

*PURPOSE: This rule is being rescinded because it has been replaced with 12 CSR 10-110.400 Newspapers and Other Publications. This rule no longer provides any useful guidance for taxpayers that is not contained in the more recently promulgated rule.*

*AUTHORITY: sections 144.010, 144.021 and 144.270, RSMo 1994. Emergency rule filed Jan. 23, 1990, effective Feb. 2, 1990, expired June 1, 1990. Original rule filed Jan. 23, 1990, effective May 11, 1990. Rescinded: Filed Jan. 18, 2018.*

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

*PRIVATE COST: This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.880 Sales of Postage Stamps.** This rule interpreted the sales tax law as it applied to the sale of postage stamps and interpreted and applied the provisions of sections 144.010 and 144.021, RSMo.

*PURPOSE: This rule is being rescinded because it unnecessary and lacks statutory basis. There is no statutory basis for the distinction drawn in this rule. The sale of postage stamps by the federal government is exempt under section 144.030.1, RSMo. The sales of postage stamps by a third party is subject to tax under sections 144.020 and 144.021, RSMo.*

*AUTHORITY: section 144.270, RSMo 1994. Original rule filed Oct. 16, 1990, effective March 14, 1991. Rescinded: Filed Jan. 18, 2018.*

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

*PRIVATE COST: This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.005 Purchaser Includes.** This rule aided in determining who is a purchaser and interpreted and applied sections 144.605(5) and 144.610, RSMo.

*PURPOSE: This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.605, RSMo.*

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 605-1*

originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

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

**PRIVATE COST:** This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax  
PROPOSED RESCISSION**

**12 CSR 10-4.010 Purchaser's Responsibilities.** This rule interpreted the Use Tax law as it applied to defining a purchaser's responsibilities for state use taxes and interpreted and applied sections 144.610 and 144.620, RSMo.

**PURPOSE:** This rule is being rescinded because it is contrary to statute. This rule incorrectly interprets section 144.605, RSMo, as to what party is responsible for use tax on tangible personal property stored, used, or consumed in Missouri.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 605-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Nov. 8, 1988, effective Jan. 27, 1989. Rescinded: Filed Jan. 18, 2018.

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

**PRIVATE COST:** This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax  
PROPOSED RESCISSION**

**12 CSR 10-4.020 Delivery.** This rule indicated the effect delivery had on when and where a sale occurred and interpreted and applied sections 144.605(5) and 144.615(5), RSMo.

**PURPOSE:** This rule is being rescinded because it is obsolete and has been incorporated in or superseded by 12 CSR 10-113.200. This rule no longer provides any useful guidance for taxpayers that is not contained in the more recently promulgated rule.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 605-4 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

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

**PRIVATE COST:** This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax  
PROPOSED RESCISSION**

**12 CSR 10-4.035 Consideration Other Than Money.** This rule interpreted and applied section 144.605(5), RSMo. State use taxes apply to the fair market value of property exchanged.

**PURPOSE:** This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.605, RSMo.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 605-7 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

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

**PRIVATE COST:** This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax  
PROPOSED RESCISSION**

**12 CSR 10-4.045 Cancelled Sales.** This rule indicated what a taxpayer may do when a sale is subsequently cancelled and interpreted and applied sections 136.035 and 144.130, RSMo.

**PURPOSE:** This rule is being rescinded because it is unnecessary given the statutory language. This rule merely restates legal concepts that are present in sections 136.035 and 144.130, RSMo.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 605-9 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March

30, 1976. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.050 Cost of Doing Business.** This rule interpreted and applied section 144.605(6), RSMo. Deductions are not allowed for costs of doing business.

*PURPOSE:* This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.605, RSMo.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 605-10 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.055 Regulations Under Section 144.020, RSMo.** This rule indicated where Missouri state sales tax regulations apply and interpreted and applied section 144.610(1), RSMo.

*PURPOSE:* This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.605, RSMo.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 605-11 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.060 Vendor Includes.** This rule indicated what the definition of vendor also included and interpreted and applied section 144.605(11), RSMo.

*PURPOSE:* This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.605, RSMo.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 605-12 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.080 Sales to National Banks and Other Financial Institutions.** This rule indicated the liability of sellers of tangible personal property to national banks and other financial institutions for Missouri state use tax and interpreted and applied section 144.615(1), RSMo.

*PURPOSE:* This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.615, RSMo.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 615-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST: This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.085 Liability of Out-of-State Vendors.** This rule interpreted the Use Tax law as it applied to defining a purchaser's responsibilities for state use taxes and interpreted and applied sections 144.610 and 144.620, RSMo.

*PURPOSE: This rule is being rescinded because it is obsolete with amendments to section 144.605, RSMo. The nexus requirements for use tax were changed in 2013 and this rule no longer accurately states the law.*

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 615-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Amended: Filed May 16, 1989, effective Sept. 11, 1989. Rescinded: Filed Jan. 18, 2018.*

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

*PRIVATE COST: This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.090 Regulations Under Subdivisions (2) and (3) of Sections 144.030 and 144.040, RSMo.** This rule prescribed where Missouri state sales tax regulations apply and interpreted section 144.615(3), RSMo.

*PURPOSE: This rule is being rescinded because it is obsolete with the repeal of section 144.040, RSMo.*

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 615-3 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March*

*30, 1976. Rescinded: Filed Jan. 18, 2018.*

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

*PRIVATE COST: This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
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Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.095 Motor Vehicle Purchased.** This rule prescribed that a motor vehicle purchase is not subject to the Missouri compensating use tax law and interpreted and applied section 144.615(1), RSMo.

*PURPOSE: This rule is being rescinded because it has been superseded by the amendments to chapter 144 following the Missouri Supreme Court's decision in Craig Street v. Director of Revenue.*

*AUTHORITY: section 144.705 RSMo 1994. U.T. regulation 615-4 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.*

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

*PRIVATE COST: This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-4.105 Resale.** This rule indicated when tangible personal property was not subject to Missouri use tax and interpreted and applied section 144.615(6), RSMo.

*PURPOSE: This rule is being rescinded because it is obsolete with the passage of section 144.018, RSMo. Resale exclusions are no longer treated as outlined in this rule.*

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 615-6 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.*

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 4—State Use Tax**  
**PROPOSED RESCISSION**

**12 CSR 10-4.110 Personal Effects.** This rule indicated when personal effects which were brought into Missouri were not subject to the Missouri use tax and interpreted and applied section 144.615(7), RSMo.

*PURPOSE:* This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.615, RSMo. The additional concepts in this rule go beyond the statutory language in this section and therefore are legally unsupported.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 615-7 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE**  
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**Chapter 4—State Use Tax**  
**PROPOSED RESCISSION**

**12 CSR 10-4.115 Documentation Required.** This rule indicated that documentation was necessary for deductions and interpreted and applied section 144.640, RSMo.

*PURPOSE:* This rule is being rescinded because it is obsolete and has been incorporated in or superseded by 12 CSR 10-107.100. This rule no longer provides any guidance for taxpayers that is not contained in the more recently promulgated rule.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 615-8 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March

30, 1976. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE**  
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**Chapter 4—State Use Tax**  
**PROPOSED RESCISSION**

**12 CSR 10-4.120 Presumption.** This rule interpreted and applied section 144.620, RSMo and there was a presumption that items sold by out-of-state vendors which are brought into Missouri were for storage, use or consumption.

*PURPOSE:* This rule is being rescinded because it is obsolete and has been incorporated in or superseded by 12 CSR 10-113.200. This rule no longer provides any guidance for taxpayers that is not contained in the more recently promulgated rule.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 620-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 4—State Use Tax**  
**PROPOSED RESCISSION**

**12 CSR 10-4.127 Vendors Use Tax vs. Consumers Use Tax.** This rule interpreted the state use tax law as it applied to vendors use tax vs. consumers use tax and interpreted and applied sections 144.620 and 144.635, RSMo.

*PURPOSE:* This rule is being rescinded because it is obsolete and has been incorporated in or superseded by 12 CSR 10-114.100. This rule no longer provides any guidance for taxpayers that is not contained in the more recently promulgated rule.



*AUTHORITY: section 144.705, RSMo 1994. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. For intervening history, please consult the Code of State Regulations. Rescinded: Filed Jan. 18, 2018.*

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

*PRIVATE COST: This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-4.130 Separately Stating.** This rule indicated the requirements that a vendor collected the tax and separately stated the tax.

*PURPOSE: This rule is being rescinded because it has become obsolete with amendments to section 144.080, RSMo. It is now permissible to advertise an assumption or absorption of sales or use tax provided notice is given to taxpayers at the time of purchase through a receipt or invoice.*

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 635-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.*

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

*PRIVATE COST: This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-4.135 Vendor to File Collection Suit.** This rule provided that the vendor was responsible for filing any suit to collect use taxes from a purchaser and interpreted and applied section 144.635, RSMo.

*PURPOSE: This rule is being rescinded because it is unnecessary and lacks statutory basis. The director has no ability to require a vendor to file a collection suit against a taxpayer.*

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 635-3 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.*

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

*PRIVATE COST: This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-4.140 Exemption Certificates.** This rule indicated the recordkeeping and other requirements necessary for a vendor in order to substantiate deductions and interpreted and applied sections 144.620 and 144.640, RSMo.

*PURPOSE: This rule is being rescinded because it has become obsolete or has been incorporated in or superseded by 12 CSR 10-107.100. This rule no longer provides any guidance for taxpayers that is not contained in the more recently promulgated rule.*

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 640-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.*

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

*PRIVATE COST: This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-4.150 Limitation on Assessment.** This rule clarified the statute of limitations on assessments and interpreted and applied section 144.670, RSMo.

*PURPOSE: This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.670, RSMo.*

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 645-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Dec. 3, 1985, effective Feb. 24, 1986. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
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**PROPOSED RESCISSION**

**12 CSR 10-4.155 Vendor's Responsibility.** This rule aided in determining the responsibilities of a vendor regarding Missouri use tax and interpreted and applied sections 144.615(6) and 144.635, RSMo.

*PURPOSE:* This rule is being rescinded because it has become obsolete or has been incorporated in or superseded by 12 CSR 10-107.100. This rule no longer provides any guidance for taxpayers that is not contained in the more recently promulgated rule.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 650-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-4.175 Amended Returns.** This rule prescribed the requirements for an amended return of any vendor.

*PURPOSE:* This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.100, RSMo.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 655-4

filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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.

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**PROPOSED RESCISSION**

**12 CSR 10-4.190 Payment of Tax.** This rule prescribed the place for paying the tax, the provisions regarding returned checks and cash payments, and interpreted and applied sections 144.655 and 144.660, RSMo.

*PURPOSE:* This rule is being rescinded because it is unnecessary due to the information posted on the director's website. Such information is more easily accessible online and there is no need for this rule to duplicate it.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 655-7 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Dec. 3, 1985, effective Feb. 24, 1986. Rescinded: Filed Jan. 18, 2018.

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

*PRIVATE COST:* This proposed rescission 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 rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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.

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**PROPOSED RESCISSION**

**12 CSR 10-4.200 Filing of Returns and Payment of Tax.** This rule provided that upon proper application the time for filing a return and paying the tax may be extended, and interpreted and applied section 144.660, RSMo.

*PURPOSE:* This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.660, RSMo.

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 660-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Dec. 3, 1985, effective March 24, 1986. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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.*

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**PROPOSED RESCISSION**

**12 CSR 10-4.205 Jeopardy Assessment.** This rule clarified the director of revenue's authority to issue jeopardy assessments and interpreted and applied sections 144.290 and 144.690, RSMo.

*PURPOSE: This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in sections 144.290 and 144.690, RSMo.*

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 660-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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.*

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**PROPOSED RESCISSION**

**12 CSR 10-4.210 Assignments and Bankruptcies.** This rule prescribed the preferential treatment required for outstanding taxes and the liability of trustees, assignees, receivers, and the title and interpreted and applied section 144.610, RSMo in conjunction with Chapter 11 U.S.C.A., Bankruptcy Codes.

*PURPOSE: This rule is being rescinded because it has become obsolete due to changes to the federal bankruptcy code. State tax claims are no longer treated in the manner outlined in this rule. Further,*

*given that such claims are classified due to federal, not state, law, there is no need for a state rule on this issue.*

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 660-3 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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.*

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**PROPOSED RESCISSION**

**12 CSR 10-4.215 Estimated Assessment.** This rule related to interest imposed on late payment of taxes and interpreted and applied section 144.665, RSMo.

*PURPOSE: This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.665, RSMo.*

*AUTHORITY: section 144.705, RSMo 1994. Original rule filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Sept. 2, 1983, effective Jan. 1, 1984. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-4.220 Calendar Month Defined.** This rule clarified the definition of calendar month and interpreted and applied section 144.655, RSMo.

*PURPOSE: This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts*

that are present in section 144.655, RSMo.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 655-2 originally filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Dec. 3, 1985, effective April 25, 1986. Rescinded: Filed Jan. 26, 2018.

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

**PRIVATE COST:** This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-4.240 Administrative and Judicial Review.** This rule indicated the time period a taxpayer had to file a written complaint with the Administrative Hearing Commission concerning a final decision by the director of revenue and interpreted and applied section 621.050, RSMo.

**PURPOSE:** This rule contains a restatement of legal concepts set forth in section 144.261, RSMo. Further, the AHC's procedures for the filing of appeals are governed by 1 CSR 15-3.290, which supersedes this rule.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 685-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Amended: Filed Jan. 3, 1996, effective July 30, 1996. Rescinded: Filed Jan. 26, 2018.

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

**PRIVATE COST:** This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-4.245 Interest Payment.** This rule indicated when interest will or will not be credited or paid to the taxpayer and interpreted

and applied section 144.695, RSMo.

**PURPOSE:** This rule is obsolete with amendments to section 144.190, RSMo.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 685-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 26, 2018.

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

**PRIVATE COST:** This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-4.250 Liens.** This rule indicated the procedure followed by the director of revenue in filing liens for use taxes and interpreted and applied sections 144.380 and 144.690, RSMo.

**PURPOSE:** This rule merely restates legal concepts already present in sections 144.380 and 144.690, RSMo. It does not provide any additional useful information to taxpayers.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 690-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Jan. 26, 2018.

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

**PRIVATE COST:** This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.290 Intent of Rules.** This rule clarified the intent of rules issued with respect to the Missouri compensating use tax law.

**PURPOSE:** This rule is being rescinded because it is obsolete as the

two (2) other rules it references have been or are being rescinded. It no longer contains any useful guidance for taxpayers.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 705-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 26, 2018.

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

*PRIVATE COST:* This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.300 No Waiver of Tax.** This rule indicated the lack of authority for the director of revenue to waive outstanding use tax.

*PURPOSE:* This rule is being rescinded because it is obsolete with the passage of section 32.375, RSMo, which allows the director to compromise a taxpayer's liability.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 705-4 originally filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Rescinded: Filed Jan. 26, 2018.

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

*PRIVATE COST:* This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.305 Collection Allowance.** This rule indicated that late remitters do not receive the two percent collection fee and interpreted and applied section 144.710, RSMo.

*PURPOSE:* This rule merely restates legal concepts already present in section 144.710, RSMo. It does not provide any additional useful information to taxpayers.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 710-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Jan. 26, 2018.

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

*PRIVATE COST:* This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.620 Aircraft.** This rule clarified the use tax law as it applied to purchases of aircraft.

*PURPOSE:* This rule is incorrect in that it only contemplates out-of-state purchases as subject to the use tax which is contrary to section 144.610, RSMo.

*AUTHORITY:* section 144.610, RSMo 1994. Original rule filed June 14, 1988, effective Oct. 27, 1988. Rescinded: Filed Jan. 26, 2018.

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

*PRIVATE COST:* This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.626 Direct Pay Agreement.** This rule listed the requirements a business or corporation must satisfy to enter into a use tax direct pay agreement with the Department of Revenue.

*PURPOSE:* This rule has been incorporated into and superseded by 12 CSR 10-104.040.

*AUTHORITY:* sections 144.190.4 and 144.705, RSMo 1994. Original rule filed July 2, 1990, effective Dec. 31, 1990. Rescinded: Filed Jan. 26, 2018.

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.630 Basic Steelmaking Exemption—Use Tax.** This rule explained the circumstances under which the purchases of electricity and gas by basic steel-makers are exempt from use tax and the procedure for obtaining a basic steelmaking exemption.

*PURPOSE: This rule is obsolete with the repeal of section 144.036, RSMo.*

*AUTHORITY: section 144.705, RSMo 1994. Original rule filed Nov. 15, 1990, effective June 10, 1991. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 6—Motor Vehicle Fuel Tax**

**PROPOSED RESCISSION**

**12 CSR 10-6.010 Revocation of Private Rulings.** This rule notified the public that private ruling letters issued by the Department of Revenue before January 1, 1973 will no longer be honored.

*PURPOSE: This rule is obsolete with the repeal of section 142.300, RSMo.*

*AUTHORITY: section 142.300, RSMo 1986. Regulation 10-101 was filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.010 Revocation of Private Rulings.** This rule notified the public that private ruling letters issued by the Department of Revenue before January 1, 1973 will no longer be honored.

*PURPOSE: This rule is obsolete with the repeal of section 142.261, RSMo.*

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

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.030 Record Keeping and Filing of Reports.** This rule set forth the record keeping requirements of special fuel dealers and users, as well as their responsibilities to file monthly and quarterly reports with the director of revenue.

*PURPOSE: This rule is obsolete with the revision of the motor fuel excise tax statutes in 1999. Record keeping is now addressed in sections 142.899 and 142.944, RSMo. This rule no longer contains accurate information.*

*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.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.040 Single Trip Permits.** This rule set forth the procedures for obtaining single trip permits as well as the conditions under which the permits were issued.

*PURPOSE: This rule is obsolete with the repeal of section 142.422, RSMo. The relevant provisions in this rule were incorporated into section 142.830, RSMo and 7 CSR 10-25.060.*

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

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.050 Lessors and Lessees of Motor Vehicles.** This rule set forth the responsibility for tax in situations involving leased motor vehicles.

*PURPOSE: This rule is obsolete with the revision of the motor fuel excise tax statutes in 1999. It does not provide any additional useful information for taxpayers.*

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

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.060 Verification of Fleet Mileage—Acceptable Source Documentation.** The director of revenue administered the Missouri Special Fuel Tax Act and in that capacity was required to make reasonable rules as are necessary to carry out the provisions of the Act. This rule set out what an acceptable source document to verify fleet mileage must contain.

*PURPOSE: This rule is obsolete with the revision of the motor fuel excise tax statutes in 1999. It does not provide any additional useful information for taxpayers.*

*AUTHORITY: sections 142.521 and 142.621, RSMo 1986. Original rule filed July 24, 1980, effective Dec. 11, 1980. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.070 Use of Motor Fuel and Special Fuel in Same Vehicle.** This rule clarified the status of vehicles which have the capacity to operate on both motor fuel and a special fuel.

*PURPOSE: This rule is obsolete with the repeal of section 142.362, RSMo.*

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

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.100 Missouri Motor Fuel/Special Fuel Tax License.** This rule specified the requirement of displaying a copy of a Reinstated Missouri Motor Fuel/Special Fuel Tax License in the cab of each vehicle that the licensee operates in Missouri if the original license has been canceled or revoked and subsequently reinstated.

*PURPOSE:* This rule is obsolete with the repeal of section 142.432, RSMo.

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

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

*PRIVATE COST:* This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.130 Special Fuel-Powered 26,000 Lbs., 2-Axle Truck Exemption—Pickups and Moving Vehicles.** This rule clarified the special fuel-powered 26,000 lbs., 2-axle truck exemption in section 142.513, RSMo.

*PURPOSE:* This rule is obsolete with the repeal of section 142.513, RSMo.

*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.

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

*PRIVATE COST:* This proposed rescission 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 the proposed rescission with the

Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.150 Methods for Determining Special Fuel Used in Power Takeoff Units.** This rule clarified the auxiliary equipment exemption in section 142.581, RSMo.

*PURPOSE:* This rule is obsolete with the repeal of section 142.581, RSMo.

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

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

*PRIVATE COST:* This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.160 Records.** This rule clarified that permitted users must keep accurate records and be available for inspection by the Department of Revenue.

*PURPOSE:* This rule is obsolete with the repeal of section 142.581, RSMo. Record keeping for the revised motor fuel excise tax is addressed by section 142.944, RSMo.

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

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

*PRIVATE COST:* This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.200 Auxiliary Equipment Exemption.** This rule clarified the purchase of special fuel for use in auxiliary equipment pursuant to section 142.404(4), RSMo.

*PURPOSE:* This rule is obsolete with the repeal of section 142.404, RSMo.

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

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

*PRIVATE COST:* This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.230 Special Fuel Users Not Subject to Licensure in Their Base State.** This rule clarified the licensing requirements for special fuel users whose vehicles are not licensed by gross weight pursuant to section 142.362(4), RSMo.

*PURPOSE:* This rule is obsolete with the repeal of sections 142.362 and 142.422, RSMo.

*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.

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

*PRIVATE COST:* This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.270 Special Fuel Distributors.** This rule clarified who

qualifies for a special fuel distributor license pursuant to section 142.362(2), RSMo.

*PURPOSE:* This rule is obsolete with the repeal of section 142.362, RSMo.

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

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

*PRIVATE COST:* This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.280 Sale of Special Fuel to Dual Users.** This rule clarified the taxability of special fuel sold to farmers and home heating oil customers who use the fuel for highway and exempt purposes pursuant to section 142.404(5) and (6), RSMo.

*PURPOSE:* This rule is obsolete with the repeal of section 142.404, RSMo.

*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.

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

*PRIVATE COST:* This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.100 Forms for Franchise Tax.** This rule prescribed the forms and instructions adopted and approved for filing with the franchise tax division.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out forms prescribed by the Secretary of State prior to 2000, when responsibility for administering the franchise tax was transferred from the Secretary to the Director of Revenue. It does not reflect amendments to section 147.010.1, RSMo, that reduced the tax rate multiple times and provided that no franchise tax shall be imposed for tax years beginning on or after January 1, 2016.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.010. Original rule filed April 13, 1989, effective July 13, 1989. Amended: Filed Nov. 2, 1989, effective March 11, 1990. Changed to 12 CSR 10-9.100, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.110 Form: Request for Extension of Time to File.** This form was used to request an extension of time to file a Missouri Corporation Franchise Tax Report.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out a form to be filed with a former Secretary of State, before responsibility for administering the franchise tax was transferred from the Secretary to the Director of Revenue, effective January 1, 2000.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.020. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.110, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.120 Form: Request for Franchise Tax Clearance.**

This form was used to request Franchise Tax Clearance letter.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out a form to be filed with the Secretary of State, who was responsible for administering the franchise tax until that responsibility was transferred from the Secretary to the Director of Revenue, effective January 1, 2000.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.030. Original rule filed Sept. 29, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.120, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.130 Form: Authorization for Release of Confidential Information.** This form was used to authorize the release of confidential information.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out a form to be filed with the Secretary of State, who was responsible for administering the franchise tax until that responsibility was transferred from the Secretary to the Director of Revenue, effective January 1, 2000.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.040. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.130, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.190 Information Confidential, Exceptions.** This rule

set out the policy of the Office of the Secretary of State regarding confidential information.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out the policy of the Secretary of State—not the Director of Revenue—regarding confidential information.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.160. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.190, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.210 Extension of Time to File.** This rule set out the policy of the Office of the Secretary of State regarding extension of time to file the franchise tax report.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out the policy of the Secretary of State—not the Director of Revenue—regarding extension of time to file the franchise tax report. It refers to 15 CSR 30-150.020, which no longer exists because it was moved to 12 CSR 10-9.110, which is also obsolete. This rule is also unnecessary because section 147.120.12 applies section 143.551 (income tax statute for extensions) to franchise tax.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.180. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.210, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.220 Audits.** This rule set out the policy of the Office of the Secretary of State regarding audits.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out the policy of the Secretary of State—not the Director of Revenue—regarding audits. It also refers to 15 CSR 30-150.200, which no longer exists because it was moved to 12 CSR 10-9.230, which is also obsolete.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.190. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.220 effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.230 Assessments.** This rule set out the policy of the Office of the Secretary of State regarding assessments.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out the policy of the Secretary of State—not the Director of Revenue—regarding assessments.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.200. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.230, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.240 Final Determinations, Hearings.** This rule set

out the policy of the Office of the Secretary of State regarding final determinations and hearings.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out the policy of the Secretary of State—not the Director of Revenue—regarding final determinations and hearings. This rule is also unnecessary because section 147.120.12 applies section 143.631 (income tax protest statute) to franchise tax.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.210. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.240, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.250 Review by the Administrative Hearing Commission.** This rule set out the policy of the Office of the Secretary of State regarding review by the Administrative Hearing Commission.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out the policy of the Secretary of State—not the Director of Revenue—regarding review by the Administrative Hearing Commission. This rule is also unnecessary because section 147.120.12 applies section 143.651 (income tax statute for Administrative Hearing Commission review) to franchise tax.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.220. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.250, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.260 Overpayments.** This rule set out the policy of the Office of the Secretary of State regarding overpayments.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out the policy of the Secretary of State—not the Director of Revenue—regarding overpayments. This rule is also unnecessary because section 147.040.6 describes the director's actions when there is an overpayment of franchise tax.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.230. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.260, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.270 Amended Reports.** This rule set out the policy of the Office of the Secretary of State regarding amended reports.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out the policy of the Secretary of State—not the Director of Revenue—regarding amended reports.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.240. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.270, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 10—Financial Institutions**

**PROPOSED RESCISSION**

**12 CSR 10-10.010 Sales Tax/Bank Tax Credit.** This rule clarified that banks are not entitled credit against the bank tax for sales and use taxes paid on purchases of tangible personal property.

*PURPOSE: This rule is being rescinded because it has been superseded by 12 CSR 10-10.155.*

*AUTHORITY: section 148.100, RSMo 1986. Original rule filed March 11, 1983, effective Aug. 11, 1983. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 400—Individual Income Tax**

**PROPOSED RESCISSION**

**12 CSR 10-400.210 Children in Crisis Tax Credit.** This rule explained the application, allocation of funds, and redemptions process to claim the Children in Crisis credit found in subsections 7 through 12 of section 135.327.

*PURPOSE: This rule is being rescinded because it is obsolete. The children in crisis credit program, formerly found in subsections 7 through 12 of section 135.327, sunset August 28, 2012.*

*AUTHORITY: section 135.327, RSMo Supp. 2006. Original rule filed Oct. 26, 2006, effective May 30, 2007. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 405—Homestead Preservation Credit**

**PROPOSED RESCISSION**

**12 CSR 10-405.100 Homestead Preservation Credit—Procedures (2005).** This rule established the procedures for implementation of the Homestead Preservation Credit created by section 137.106, RSMo.

*PURPOSE: This rule is being rescinded because it is obsolete. It applied only to applications filed in 2005.*

*AUTHORITY: section 137.106, RSMo Supp. 2005. Emergency rule filed March 10, 2005, effective March 20, 2005, expired Sept. 16, 2005. Original rule filed March 10, 2005, effective Sept. 30, 2005. Amended: Filed Oct. 17, 2005, effective April 30, 2006. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 405—Homestead Preservation Credit**

**PROPOSED RESCISSION**

**12 CSR 10-405.105 Homestead Preservation Credit—Procedures.** This rule established the procedures for implementation of the Homestead Preservation Credit created by section 137.106, RSMo. This rule reflected recent statutory changes for applications filed after 2005.

*PURPOSE: This rule is being rescinded because it is obsolete. The credit ceased to exist when section 137.106 terminated in September 2013.*

*AUTHORITY: section 137.106, RSMo Supp. 2006. Original rule filed Oct. 17, 2005, effective April 30, 2006. Amended: Filed Oct. 25, 2006, effective May 30, 2007. Rescinded: Filed Jan. 26, 2018.*

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

*PRIVATE COST: This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 405—Homestead Preservation Credit**

**PROPOSED RESCISSION**

**12 CSR 10-405.200 Homestead Preservation Credit—Qualifications and Amount of Credit (2005).** Section 137.106, RSMo provided a credit on property taxes under certain circumstances. This rule described the requirements to qualify for this credit and the amount of the credit.

*PURPOSE:* This rule is being rescinded because it is obsolete. It applied only to applications filed in 2005.

*AUTHORITY:* section 137.106, RSMo Supp. 2005. Emergency rule filed March 10, 2005, effective March 20, 2005, expired Sept. 16, 2005. Original rule filed March 10, 2005, effective Sept. 30, 2005. Amended: Filed Oct. 17, 2005, effective April 30, 2006. Rescinded: Filed Jan. 26, 2018.

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

*PRIVATE COST:* This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 405—Homestead Preservation Credit**

**PROPOSED RESCISSION**

**12 CSR 10-405.205 Homestead Preservation Credit—Qualifications and Amount of Credit.** Section 137.106, RSMo, provided a credit on property taxes under certain circumstances. This rule described the requirements to qualify for this credit and the amount of the credit. This rule reflected recent statutory changes for applications filed after 2005.

*PURPOSE:* This rule is being rescinded because it is obsolete. The credit ceased to exist when section 137.106 terminated in September 2013.

*AUTHORITY:* section 137.106, RSMo Supp. 2006. Original rule filed Oct. 17, 2005, effective April 30, 2006. Amended: Filed Oct. 25, 2006, effective May 30, 2007. Rescinded: Filed Jan. 26, 2018.

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

*PRIVATE COST:* This proposed rescission 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 the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. 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 15—ELECTED OFFICIALS  
Division 40—State Auditor  
Chapter 3—Rules Applying to Political Subdivisions**

**PROPOSED AMENDMENT**

**15 CSR 40-3.125 Calculation and Revision of Property Tax Rates by School Districts.** The State Auditor's office is amending subsections (2)(A), (B), (C), (D), (E), (F), and (G); subsections (3)(A), (B), (C), (D), (E), (F), (G), (H), and (I), and replacing and renaming forms in section (2) Tax Rate Summary, Tax Rate Form A, Tax Rate Form B, Tax Rate Form C, Informational Tax Rate Data, Tax Rate Form G, Tax Rate Form H, and in section (3) Tax Rate Summary, Tax Rate Form A, Tax Rate Form B, and Tax Rate C, Informational Tax Rate Data Summary, Informational Tax Rate Data Form A, Informational Tax Rate Form Data B, Tax Rate Form G, and Tax Rate Form H.

*PURPOSE:* This amendment updates the forms and calculations used by school districts to calculate and revise their property tax rate under section 137.073, RSMo. Under the Missouri Constitution, Article X, Section 22, and section 137.073, RSMo, school districts must calculate their annual tax rate ceilings and submit them to the Missouri State Auditor's Office.

(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) [Tax Rate] Summary[—For School Districts Levying a Single Rate on All Property] Page, included herein;

(B) [Tax Rate] Form A[—For School Districts Levying a Single Rate on All Property], included herein;

(C) [Tax Rate] Form B[—For School Districts Levying a Single Rate on All Property], included herein;

(D) [Tax Rate] Form C[—For School Districts Levying a Single Rate on All Property], included herein;

(E) Informational [Tax Rate] Data[—For School Districts Levying a Single Rate on All Property], included herein;

(F) [Tax Rate] Form G[—For School Districts Levying a Single Rate on All Property], included herein; and

(G) [Tax Rate] Form H[—For School Districts Levying a Single Rate on All Property], 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) [Tax Rate] Summary[—For School Districts Calculating a Separate Rate on Each SubClass of Property] Page, included herein;

(B) [Tax Rate] Form A[—For School Districts Calculating a Separate Rate on Each SubClass of Property], included herein;

(C) [Tax Rate] Form B[—For School Districts Calculating a Separate Rate on Each SubClass of Property], included herein;

(D) [Tax Rate] Form C[—For School Districts Calculating a Separate Rate on Each SubClass of Property], included herein;

(E) Informational [Tax Rate Data] Summary[—For School Districts Calculating a Separate Rate on Each SubClass of Property] Page, included herein;

(F) Informational [Tax Rate Data] Form A[—For School Districts Calculating a Separate Rate on Each SubClass of

*Property]*, included herein;

(G) Informational *[Tax Rate Data] Form B[–For School Districts Calculating a Separate Rate on Each SubClass of Property]*, included herein;

(H) *[Tax Rate] Form G[–For School Districts With a Separate Rate on Each SubClass of Property]*, included herein; and

(I) *[Tax Rate] Form H[–For School Districts With a Separate Rate on Each SubClass of Property]*, included herein.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Summary Page

(20\_\_)

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, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Form B, Line 16) 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, adjusted to provide the revenue available if applied to prior year assessed value and increased by the percentage of CPI (Form B, Line 16 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.

Form with fields for Date, Signature, Print Name, and 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.

Form with fields for Date, County Clerk's Signature, County, and Telephone.





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

**Form A**

(20\_\_)

**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.**

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

**1. (20\_\_ ) Current year assessed valuation**

Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

**2. Assessed valuation of new construction & improvements**

2(a) - Obtained from the county clerk or county assessor

2(b) - Increase in personal property, use the formula listed under Line 2(b)

(a) _____	+	(b) _____	=	_____
(Real Estate)		Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero		(Total)

**3. Assessed value of newly added territory**  
obtained from the county clerk or county assessor

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

**4. Adjusted current year assessed valuation**  
(Line 1 total - Line 2 total - Line 3 total)

**5. (20\_\_ ) Prior year assessed valuation**

Include prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

**6. Assessed value of newly separated territory**  
obtained from the county clerk or county assessor

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

**7. Assessed value of property locally assessed in prior year, but state assessed in current year**  
obtained from the county clerk or county assessor

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

**8. Adjusted prior year assessed valuation**  
(Line 5 total - Line 6 total - Line 7 total)



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

**Form A**

(20)

**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.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

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

- 9. **Percentage increase in adjusted valuation** of existing property in the current year over the prior year's assessed valuation  
(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** (Line 8)
- 12. **(20) Tax rate ceiling from prior year** (Summary Page, Line A)
- 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 revenue from state assessed property** before reductions, provided by the Department of Elementary & Secondary Education (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 or more than 5%.
- 17. **Additional 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  
The school district should use its best estimate. (i.e. same amount as Line 14, current year's Line 14 multiplied by the percentage increase in state assessed valuation per the State Tax Commission, or using the best educated guess)  
  
If this amount declines substantially from the amount on Line 14, please provide written documentation to explain the reasons for such difference.
- 20. **Total revenue permitted in current year** from existing locally assessed property \*  
(Line 18 - Line 19)
- 21. **Adjusted current year assessed valuation** (Line 4)
- 22. **Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo**  
(Line 20 / Line 21 x 100)  
Round a fraction to the nearest one/one hundredth of a cent.  
**Enter this rate on the Summary Page, Line B.**

\* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 22 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form B

(20\_\_)

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) \_\_\_\_\_



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form B

(20\_\_)

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

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

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)

9. **Adjusted prior year assessed valuation**  
(Form A, Line 8)

10. **Maximum prior year adjusted revenue from locally assessed property**  
that existed in both years  
(Line 8 x Line 9 /100)

11. **Consumer Price Index (CPI)**  
certified by the State Tax Commission

12. **Permitted revenue growth for CPI**  
(Line 10 x Line 11)

13. **Total revenue allowed from the additional voter approved increase**  
from locally assessed property that existed in both years  
(Line 10 + Line 12)

14. **Adjusted current year assessed valuation**  
(Form A, Line 4)

15. **Adjusted voter approved increased tax rate**  
This rate will allow the same revenue as applying the voter approved increased rate (Line 8) to the prior year assessed valuation (Line 9) increased by the CPI (Line 11).  
(Line 13 / Line 14 x 100)

16. **Amount of rate increase authorized by voters for the current year**  
Section 137.073.2, RSMo, allows taxing authorities that passed a voter approved increase after August 27, 2008, to levy a rate that is the greater of the increase approved by voters (Line 8) or the adjusted voter approved increase (Line 15) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval, increased by the consumer price index (Line 11). Enter this rate computed on the Summary Page, Line C if increasing an existing levy, otherwise, on the Summary Page, Line BB if this is a new or a temporary rate increase.  
(If Line 8 > Line 15, then Line 8, otherwise Line 15)



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

**Form C**

(20\_\_)

**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.**

Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes

The tax rate for debt service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments.

Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. **Total current year assessed valuation** obtained from the county clerk or county assessor (Form A, Line 1 total) \_\_\_\_\_
2. **Amount required to pay debt service requirements during the next calendar year** (i.e. Assuming the current year is year 1, use January - December year 2 payments to complete the year 1 Form C) Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent due during the next calendar year. \_\_\_\_\_
3. **Estimated costs of collection and anticipated delinquencies (i.e. collector fees & commissions & assessment fund withholdings)**  
Experience in prior years is the best guide for estimating uncollectible taxes. It is usually 2% to 10% of Line 2 above. \_\_\_\_\_
4. **Reasonable reserve up to one year's payment** (i.e. Assuming the current year is year 1, use January - December year 3 payments to complete the year 1 Form C) It is important that the debt service fund have sufficient reserves to prevent any default on the bonds.  
Include payments for the year following the next calendar year, accounted for on Line 2. \_\_\_\_\_
5. **Total required for debt service (Line 2 + Line 3 + Line 4)** \_\_\_\_\_
6. **Anticipated balance at end of current calendar year**  
Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus any estimated investment earning due before December 31st). Do not add the anticipated collections of this tax into this amount. \_\_\_\_\_
7. **Property tax revenue required for debt service (Line 5 - Line 6)**  
Line 6 is subtracted from Line 5 because, the debt service fund is only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year's payment (Line 4). Any current balance in the fund is already available to meet these requirements so it is deducted from the total revenues required for debt service purposes. \_\_\_\_\_
8. **Estimated revenue from state assessed property for debt service for the next calendar year (January - December)** - must be estimated by the school district. In most instances a good estimate would be the same amount as the state assessed revenues actually placed in the debt service fund in the prior year. \_\_\_\_\_
9. **Revenue required from locally assessed property for debt service (Line 7 - Line 8)** \_\_\_\_\_
10. **Computation of debt service tax rate (Line 9 / Line 1 x 100)**  
Round a fraction to the nearest one/one hundredth of a cent. \_\_\_\_\_
11. **Less voluntary reduction by school district** \_\_\_\_\_
12. **Actual rate to be levied for debt service purposes \* (Line 10 - Line 11)**  
Enter this rate on Line AA of the Summary Page \_\_\_\_\_

\* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Data

(20\_\_)

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 16 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. (20\_\_) 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
- 20. Revenue permitted from existing locally assessed property (Line 18 - Line 19)
- 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)
- 9. Adjusted prior year assessed valuation (Form A, Line 8)
- 10. Maximum prior year adjusted revenue from property that existed in both years (Line 8 x Line 9 / 100)
- 11. Consumer Price Index (CPI) certified by the State Tax Commission
- 12. Permitted revenue growth for CPI (Line 10 x Line 11)
- 13. Total revenue allowed from the additional voter approved increase from property that existed in both years (Line 10 + Line 12)
- 14. Adjusted current year assessed valuation (Form A, Line 4)
- 15. Adjusted voter approved increased tax rate (Line 13 / Line 14 x 100)
- 16. Amount of rate increase authorized by voters for the current year (If Line 8 > Line 15, then Line 8, otherwise, Line 15)

**Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken  
For Compliance with Section 137.073.3(2)(a) and (b) RSMo  
For School Districts Levying a Single Rate on All Property**

(20\_\_)

Name of School District	School District Code	Purpose of Levy
-------------------------	----------------------	-----------------

If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

Before completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed.

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

**Start with the oldest prior year (if applicable) and work forward to the present.**

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

**CERTIFICATION**

I, the undersigned hereby do certify that the data set forth on the accompanying forms is true and accurate to the best of my knowledge and belief.

Name of School District	Telephone	Signature
School District Code	Date	Print Name
Purpose of Levy		

**Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken  
For Compliance with Section 137.073.3(2)(a) and (b) RSMo  
For School Districts Levying a Single Rate on All Property**

(20\_\_)

Name of School District	School District Code	Purpose of Levy
-------------------------	----------------------	-----------------

**Note: List additional prior year(s) in separate columns, if needed.**

	Prior Year (20__)	Second Prior Year (20__)	Third Prior Year (20__)
1. <b>Revised locally assessed valuation</b> after the changes to prior year(s) (Revised Form A, Line 1 total)			
2. <b>Revised tax rate ceiling</b> after the revision to the assessed valuation was made (Revised Summary Page, Line F)			
3. <b>Revised permissible locally assessed tax revenue</b> (Line 1 x Line 2/100)			
4. <b>Revised locally assessed valuation</b> (Form G, Line 1 total)			
5. <b>Original tax rate ceiling</b> (Certified) (Original Summary Page, Line F)			
6. <b>Total locally assessed tax revenue actually produced</b> (Line 4 x Line 5/100)			
7. <b>Total lost revenue from local assessment reduction</b> (Line 3 - Line 6)			
8. <b>Estimated lost revenue from state assessed property due to revised rates or state assessment reductions</b> This amount <u>must</u> be estimated by the District			
9. <b>Total lost revenue allowed to be recouped</b> (Line 7 + Line 8)			
10. <b>Total lost revenue</b> (Line 9 total)			
11. <b>Revenue desired to recoup in current year</b> (Do not enter less than Line 9 for the oldest prior year (20__) nor more than Line 10)			
12. <b>Estimated amount of current collections from state assessed property for recoupment of loss</b> This amount <u>must</u> be estimated by the District.			
13. <b>Amount to be recouped from locally assessed property</b> (Line 11 - Line 12)			
14. <b>Total current year (20__) locally assessed valuation</b> (Current (20__) Form A, Line 1)			
15. <b>Rate to be levied to partially or fully recoup the loss</b> (Line 13/Line 14 x 100) Enter this rate on the current year (20__) Summary Page, Line 1.			

**Complete lines 16 and 17 if Line 11 is less than Line 10**

**Form H will need to be completed to continue this recoupment in the 2nd or 3rd year**

16. Portion of revenue on Line 9 for prior year (20__) reserved for second year of recoupment	
17. Portion of revenue on Line 9 for prior year (20__) reserved for third year of recoupment	



**Form H - Calculation of Second and/or Third Year of Recoupment Taken**  
**For Compliance with Section 137.073.3(2)(a) and (b) RSMo**  
**For School Districts Levying a Single Rate on All Property**

(20\_\_)

Name of School District	School District Code	Purpose of Levy
Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see Form G). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Form H is used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over.		

**Computation of Recoupment Rate**

	Total
1. <b>Total revenue lost due to assessment reductions</b> (Form G, Line 10)	
2. <b>Revenue recouped in prior year(s)</b>	
20__ year	
a. Assessed valuation (locally assessed only)	
b. Recoupment rate (Certified)	
c. Revenue recouped (Line 2a x Line 2b/100)	
d. Revenue recouped from state assessed property	
20__ year	
e. Assessed valuation (locally assessed only)	
f. Recoupment rate (Certified)	
g. Revenue recouped (Line 2e x Line 2f/100)	
h. Revenue recouped from state assessed property	
3. <b>Total revenue recouped in prior year(s)</b> (Line 2c total + Line 2d total + Line 2g total + Line 2h total)	
4. <b>Revenue remaining to be recouped</b> (Line 1 - Line 3)	
5. <b>Revenue desired to be recouped in the current year</b> The law provides for recoupment no further back than the third prior year. Any lost revenue from the third prior year not recouped will be waived. (Must be ≤ Line 4)	
6. <b>Revenue that will be recouped from state assessed property in the current year</b>	
7. <b>Revenue to be recouped from locally assessed property in the current year</b> (Line 5 - Line 6)	
8. <b>Total current year assessed valuation</b> obtained from the county clerk or assessor (Form A, Line 1)	
9. <b>Rate(s) to be levied to partially or fully recoup the lost revenue</b> (Line 7/Line 8 x 100) Enter this rate on current year Summary Page, Line I.	

**Certification**

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

Name of School District	Telephone	Signature
School District Code	Date	Print Name
Purpose of Levy		



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

**Summary Page**

(20\_\_)

**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, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI <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: _____ (Form B, Line 18 & 21 prior method)	_____	_____	_____	_____	_____
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 taken from tax rate ceiling</b> (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 16 if a different purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI	_____	_____	_____	_____	_____

**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) \_\_\_\_\_

**Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision:**

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: J \_\_\_\_\_  
AA \_\_\_\_\_  
BB \_\_\_\_\_

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

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

Form A

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

(20\_\_)

Name of Political Subdivision \_\_\_\_\_ Political Subdivision Code \_\_\_\_\_  
 Purpose of Levy \_\_\_\_\_  
 The final version of this form **MUST** be sent to the county clerk.  
 Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

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).

	(a) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	Prior Method Single Rate
1. <b>(20__ ) Current year assessed valuation</b> Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.						
2. <b>Assessed valuation of new construction &amp; improvements</b> 2(a) (b) & (c) - May be obtained from the county clerk or county assessor. 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d). if negative, enter 0						
3. <b>Assessed value of newly added territory</b> obtained from the county clerk or county assessor						
4. <b>Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year</b> obtained from the county clerk or county assessor						
5. <b>Adjusted current year assessed valuation</b> (Line 1 - Line 2 - Line 3 - Line 4)						
6. <b>(20__ ) Prior year assessed valuation</b> Include the prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Summary Page, Line A.						
7. <b>Assessed value in newly separated territory</b> obtained from the county clerk or county assessor						
8. <b>Assessed value of property locally assessed in prior year, but state assessed in current year</b> obtained from the county clerk or county assessor						
9. <b>Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass</b> obtained from the county clerk or county assessor						
10. <b>Adjusted prior year assessed valuation</b> (Line 6 - Line 7 - Line 8 - Line 9)						

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

Form A

(20\_\_)

**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.**  
 Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

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).

	(a)			(b)			(c)			(d)			
	Residential	Agricultural	Commercial	Real Estate	Personal Property	Total	Residential	Agricultural	Commercial	Real Estate	Personal Property	Total	Prior Method Single Rate
11. <b>Percentage increase in adjusted valuation of existing property</b> in the current year over the prior year's assessed valuation (Line 5 - Line 10 / Line 10 x 100)													
12. <b>Increase in Consumer Price Index (CPI)</b> certified by the State Tax Commission.													
13. <b>Adjusted prior year assessed valuation</b> (Line 10)													
14. <b>(20__ ) Prior year voluntarily reduced rate in non-reassessment year</b> (Summary Page, Line A)													
15. <b>Maximum prior year adjusted revenue permitted</b> from locally assessed property that existed in both years (Line 13 x Line 14 / 100)													
16. <b>Maximum prior year revenue from state assessed property before</b> reductions, provided by DESE & allocated to each subclass of real estate based on its % of assessed valuation													
17. <b>Total adjusted prior year revenue</b> (Line 15 + Line 16)													
18. <b>Permitted reassessment revenue growth</b> Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.													
19. <b>Additional reassessment revenue permitted</b> (Line 17 x Line 18)													
20. <b>Revenue permitted in the current year</b> from property that existed in both years (Line 17 + Line 19)													
21. <b>Estimated current year revenue from state assessed property before reductions</b> The school district should use its best estimate for Line 21 total, which is allocated to each subclass of real estate based on its % of assessed valuation. (i.e. same amount as Line 16 total, Line 16 total multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the best educated guess)													
If Line 21 total declines substantially from the amount on Line 16 total, please provide written documentation to the State Auditor's Office to explain the reasons for such difference.													

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

Form A

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

(20\_\_)

Name of Political Subdivision \_\_\_\_\_ Political Subdivision Code \_\_\_\_\_ Purpose of Levy \_\_\_\_\_  
**The final version of this form MUST be sent to the county clerk.**

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

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).

	(a)		(b)		(c)	(d)	Total	Prior Method Single Rate
	Residential	Agricultural	Real Estate	Commercial	Personal Property			
22. Revenue permitted from existing locally assessed property (Line 20 - Line 21)								
23. Adjusted current year assessed valuation (Line 5)								
24. Tax rate permitted using prior method tax rate permitted prior to HB 1150 & SH960 (Line 22 / Line 23 x 100)								
25. Limit personal property to the prior year ceiling (Lower of Line 24 personal property or Line 14 personal property)								
26. Maximum authorized levy (Summary Page, Line E)								
27. Limit to the prior year maximum authorized levy (Lower of Line 24, Line 25 for personal property only, or Line 26) Enter the rate for the prior method column on Line B of the Summary Page								

**Calculate Revised Rates**

- 28. Tax revenue (Line 1 x Line 27 / 100)
- 29. Total assessed valuation (Line 1 total)
- 30. Blended rate (Line 28 total / Line 29 x 100)
- 31. Revenue difference due to the multi rate calculation (Line 28 total - Line 28 prior method)
- 32. Rate(s) to be revised NOTE: Revision cannot increase personal property rate. (If Line 31 < or > 0 & Line 27 < Line 27 prior method, then Line 27, otherwise 0)
- 33. Current year adjusted assessed valuation of the rates being revised (If Line 32 > 0, then Line 5, otherwise 0)
- 34. Relative ratio of current year adjusted assessed valuation of the rates being revised (Line 33 / Line 33 total)
- 35. Revision to rate (if Line 32 > 0, then -Line 34 x Line 31 / Line 5 x 100 (limited to - Line 32), otherwise 0)
- 36. Revised rate (Line 27 + Line 35)
- 37. Revised rate rounded (if Line 36 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**  
**Form A**  
**For School Districts Calculating a Separate Rate on Each Subclass of Property**

(20\_\_)

Name of Political Subdivision \_\_\_\_\_ Political Subdivision Code \_\_\_\_\_ Purpose of Levy \_\_\_\_\_  
**The final version of this form MUST be sent to the county clerk.**  
 Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

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			Total	Prior Method Single Rate
	(a) Residential	(b) Agricultural	(c) Commercial		
<b>Calculate Final Blended Rate</b>					
38. Tax revenue (Line 1 x Line 37 / 100)					
39. Total assessed valuation (Line 1 total)					
40. Final blended rate (Line 38 total / Line 39 x 100)					
41. Tax rate(s) permitted calculated pursuant to Article X, Section 22, and Section 137.073 RSMo (Line 37) Enter rate(s) on the Summary Page, Line B					
<b>For Informational Purposes Only - Impact of the Multi Rate System</b>					
42. Revenue calculated using the multi rate method (Line 41 x Line 1 / 100)					
43. Revenue calculated using the single rate method (Line 27 prior method x Line 1 / 100)					
44. Revenue differences using the different methods (Line 42 - Line 43)					
45. Percent change (Line 44 / Line 43)					
<b>For Informational Purposes Only - Blended Rate Calculation</b>					
46. Tax rate ceiling (Summary Page, Line F)					
47. Allowable recoupment rate (Summary Page, Line I)					
48. DESE Screen 6 tax rate ceiling including recoupment (Line 46 + Line 47)					
49. Assessed valuation (Line 1)					
50. Revenue from DESE Screen 6 tax rate ceiling (Line 48 x Line 49 / 100)					
51. Blended tax rate ceiling to report on DESE Screen 6 (Line 50 total / Line 49 total x 100)					
52. Voluntary reduction (Summary Page, Line H)					
53. Unadjusted levy (Line 48 - Line 52)					
54. Assessed valuation (Line 1)					
55. Revenue from unadjusted levy (Line 53 x Line 54 / 100)					
56. Blended tax rate from the unadjusted levy to report on DESE Screen 6 (Line 55 / Line 54 x 100)					
57. Prop C reduction (Summary Page, Line G)					
58. Adjusted levy (Line 53 - Line 57)					
59. Assessed valuation (Line 1)					
60. Revenue from adjusted levy (Line 58 x Line 59 / 100)					
61. Blended tax rate from the adjusted levy to report on DESE Screen 6 (Line 60 / Line 59 x 100)					



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

**Form B**

(20\_\_)

**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 the 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)

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

a.

Real Estate			
Residential	Agricultural	Commercial	Personal Property
_____	_____	_____	_____

**Stated rate approved by voters**  
(An "increase/decrease to")

b.



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

**Form B**

(20\_\_)

**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

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				Total
	Residential	Agricultural	Commercial	Personal Property	
<b>7. Prior year tax rate ceiling or voluntarily reduced rate to apply voter approved increase to</b> (Summary Page, Line A if increase of/by/to an existing rate, otherwise 0)	_____	_____	_____	_____	_____
<b>8f Voter approved increased rate</b> (If Line 6a > 0, then Line 6a + Line 7, otherwise, Line 6b)	_____	_____	_____	_____	_____
<b>9. Voter approved increase rate rounded</b> (If Line 8 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)	_____	_____	_____	_____	_____
<b>10. Adjusted prior year assessed valuation</b> (Form A, Line 10)	_____	_____	_____	_____	_____
<b>11. Maximum prior year adjusted revenue</b> from locally assessed property that existed in both years (Line 9 x Line 10 / 100)	_____	_____	_____	_____	_____
<b>12. Consumer Price Index (CPI)</b> certified by the State Tax Commission	_____	_____	_____	_____	_____
<b>13. Permitted revenue growth for CPI</b> (Line 11 x Line 12)	_____	_____	_____	_____	_____
<b>14. Total revenue allowed from the additional voter approved increase</b> from locally assessed property that existed in both years (Line 11 + Line 13)	_____	_____	_____	_____	_____
<b>15. Adjusted current year assessed valuation</b> (Form A, Line 5)	_____	_____	_____	_____	_____
<b>16. Adjusted voter approved increased rate</b> This rate will allow the same revenue as applying the voter approved rate (Line 9) to the prior year assessed value (Line 10) increased by the CPI (Line 12). (Line 14 / Line 15 x 100)	_____	_____	_____	_____	_____
<b>17. Adjusted voter approved increased rate rounded</b> (If Line 16 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)	_____	_____	_____	_____	_____
<b>18. Amount of rate increase authorized by voters for the current year</b> Section 137.073.2, RSMo, allows taxing authorities that passed a voter approved increase after August 27, 2008, to levy a rate that is the greater of the increase approved by voters (Line 9) or the adjusted voter approved increase (Line 17) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval, increased by the consumer price index (Line 12).  Enter this rate computed on the Summary Page, Line C if increasing an existing levy, otherwise, on the Summary Page, Line BB if this is a new rate or a temporary rate increase. (If Line 9 > Line 17, then Line 9, otherwise Line 17)	_____	_____	_____	_____	_____
<b>Prior Method Single Rate Calculation for Voter Approved Increase</b>					
<b>19. Total revenue allowed</b> (If no increase of/by/to, then Form A, Line 20, otherwise Form B Line 18 x Line 15 / 100)	_____	_____	_____	_____	_____
<b>20. Adjusted current year assessed valuation</b> (Form A, Line 5 total)	_____	_____	_____	_____	_____
<b>21. Prior method single increased rate</b> (Line 19 total / Line 20 total x 100)	_____	_____	_____	_____	_____