

Volume 46, Number 11
Pages 899–994
June 1, 2021

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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The *Missouri Register* is published semi-monthly by

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ISSN 0149-2942

The *Missouri Register* and *Code of State Regulations* (CSR) are available on the Internet. The Register address is sos.mo.gov/adrules/moreg/moreg and the CSR is sos.mo.gov/adrules/csr/csr. The Administrative Rules Division may be contacted by email at rules@sos.mo.gov.

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February 1, 2021 February 16, 2021	March 1, 2021 March 15, 2021	March 31, 2021 March 31, 2021	April 30, 2021 April 30, 2021
March 1, 2021 March 15, 2021	April 1, 2021 April 15, 2021	April 30, 2021 April 30, 2021	May 30, 2021 May 30, 2021
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August 2, 2021 August 16, 2021	September 1, 2021 September 15, 2021	September 30, 2021 September 30, 2021	October 30, 2021 October 30, 2021

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 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–

Title		Division	Chapter	Rule
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 sos.mo.gov/adrules/csr/csr

The *Register* address is sos.mo.gov/adrules/moreg/moreg

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

Rules appearing under this heading are filed under the authority granted by section 536.025, RSMo. 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.

Rules filed as emergency rules may be effective not less than ten (10) business 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.

All 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.

**Title 6—DEPARTMENT OF HIGHER EDUCATION
AND WORKFORCE DEVELOPMENT
Division 10—Commissioner of Higher Education and
Workforce Development
Chapter 2—Student Financial Assistance Program**

EMERGENCY AMENDMENT

6 CSR 10-2.190 A+ Scholarship Program. The department is amending paragraphs (3)(A)7.-8.

PURPOSE: This amendment modifies the eligibility requirements for high school seniors to receive an A+ scholarship award.

*EMERGENCY STATEMENT: This emergency amendment is necessary to respond to the COVID-19 public health emergency. This emergency amendment is necessary to preserve a compelling governmental interest, in that this amendment will prevent an undue burden to high school seniors attempting to qualify for an A+ scholarship award during the pandemic. This emergency amendment modifies the eligibility criteria for qualifying for an A+ scholarship by reducing the required number of tutoring/mentoring hours and eliminating the required Algebra I test for those students unable to take the test when it was cancelled in 2020 due to the pandemic. 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 Higher Education and Workforce Development believes this emergency amendment is fair to all inter-*

ested persons and parties under the circumstances. Failure to enact this emergency amendment will result in current high school seniors being unable to obtain an A+ scholarship award due to circumstances created by the COVID-19 public health emergency and at no fault of their own. This emergency amendment was filed April 27, 2021, becomes effective May 12, 2021, and expires February 21, 2022.

(3) Eligibility Policy.

(A) To qualify for A+ tuition reimbursement, an initial recipient must meet the following criteria:

1. Attend an A+ designated high school or high schools for at least two (2) years prior to graduation and graduate from an A+ designated high school. Enrollment during the two (2) years in which the student was in attendance at one (1) or more A+ designated high schools must total a minimum of eighty percent (80%) of the instructional days required by the high school from which the student graduates. Interruptions in enrollment cumulatively totaling no more than twenty percent (20%) of instructional days in the two (2) years in which the student was in attendance at one (1) or more A+ designated high schools may occur consecutively or intermittently;

2. Make a good faith effort to first secure all available federal sources of funding that could be applied to the A+ Scholarship reimbursement;

3. Be a U.S. citizen or permanent resident;

4. Enter into a written agreement with the A+ designated high school prior to high school graduation;

5. Graduate from an A+ designated high school with an overall grade point average of at least two and one-half (2.5) on a four-point (4.0) scale, or the equivalent on another scale;

6. Have at least a ninety-five percent (95%) attendance record overall for grades nine through twelve (9-12);

7. Have performed fifty (50) hours of unpaid tutoring or mentoring, of which up to twenty-five percent (25%) may include job shadowing, prior to high school graduation, except—

A. When there are circumstances beyond a student's control, the high school may extend the time period for completing this requirement on a case-by-case basis, not to exceed six (6) months beyond high school graduation; and

B. Due to the COVID-19 public health emergency, high school seniors graduating during the 2019-2020 and 2020-2021 academic years must have performed at least twenty-five (25) hours of unpaid tutoring or mentoring prior to high school graduation. For high school seniors graduating during the 2020-2021 academic year, up to fifty percent (50%) of the requirement can be met through job shadowing;

8. Beginning with the high school senior class of 2015, meet one (1) of the following indicators of college preparedness, unless the A+ school district has met all of the Department of Elementary and Secondary Education's (DESE) requirements for waiver of the Algebra I end-of-course exam for the recipient, **or the student graduated during the 2019-2020 and 2020-2021 academic years that were impacted by the COVID-19 public health emergency:**

A. Have achieved a score of proficient or advanced on the official Algebra I end-of-course exam, or a higher level DESE approved end-of-course exam in the field of mathematics; or

B. Meet other criteria established by the CBHE. The CBHE will develop these criteria in consultation with participating A+ institutions and A+ designated high schools and may revise these criteria annually;

9. Have maintained a record of good citizenship and avoidance of the unlawful use of drugs and/or alcohol while in grades nine through twelve (9-12). Student participation in the Constitution Project of Missouri may be included in a student's record of good citizenship in accordance with the A+ designated high school's policy;

10. Be admitted as a regular student, enroll in an eligible program, and attend on a full-time basis a participating institution,

except that students in the following circumstances may be enrolled less than full time:

A. The student is enrolled in all of the available hours applicable to the student's program of study in a given term;

B. The student is participating in a required internship; or

C. The student is enrolled in prerequisite courses that do not require full-time enrollment;

11. Not be enrolled or intend to use the award to enroll in a course of study leading to a degree in theology or divinity;

12. Not have a criminal record preventing receipt of federal Title IV student financial aid;

13. Meet the institution's definition of satisfactory academic progress as determined by the participating institution's policies as applied to other students at the participating institution receiving assistance under federal Title IV student financial aid programs, with the exception of cumulative grade point average (CGPA). The student must achieve a minimum CGPA of two (2.0) on a four-point (4.0) scale, or the equivalent on another scale, at the end of the fall semester for semester-based programs, or at the end of the initial payment period for non-semester based programs. The calculation of CGPA shall be based on the participating institution's policies as applied to other students in similar circumstances; and

14. For students that receive a positive net disbursement in a given term, maintain eligibility by meeting the following course completion standards. A course is considered complete if the student earns a standard grade for the course, including a failing grade but excluding a grade at withdrawal prior to completion:

A. Complete a minimum of twelve (12) semester credit hours in the fall or spring semester, six (6) credit hours in the summer term, or the equivalent, for students enrolled full-time in an eligible credit hour program. Students unable to satisfy the statutory minimum requirements for full-time status under the federal Title IV student financial aid programs as a result of a disability as defined by Title II of the Americans with Disabilities Act must complete a minimum of six (6) credit hours, or the equivalent, in any term;

B. Complete a minimum of ninety percent (90%) of the clock hours required for the federal payment period, for students enrolled full-time in an eligible clock hour program; or

C. Complete all of the hours in which the student is enrolled in a given term, for students enrolled less than full-time in accordance with subparagraphs (3)(A)10.A.-C. of this rule.

AUTHORITY: section 160.545, RSMo Supp. [2019] 2020 and Executive Order 10-16, dated January 29, 2010. Original rule filed Feb. 17, 2011, effective Oct. 30, 2011. For intervening history, please consult the Code of State Regulations. Emergency amendment filed April 27, 2021, effective May 12, 2021, expires Feb. 21, 2022.

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

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

**Title 13—DEPARTMENT OF SOCIAL SERVICES
Division 70—MO HealthNet Division
Chapter 20—Pharmacy Program**

EMERGENCY AMENDMENT

13 CSR 70-20.070 Drug Reimbursement Methodology. The Department of Social Services is removing current sections (3), (5), and (6), amending section (3), adding a new section (4), and renumbering.

PURPOSE: The purpose of this emergency amendment is to remove the outdated reimbursement information for covered drugs and completely remove the reimbursement information for 340B providers. The 340B reimbursement information is being moved concurrently with this amendment to proposed rule 13 CSR 70-20.075.

EMERGENCY STATEMENT: This emergency amendment informs the public that the methodology for reimbursement of drugs purchased through the 340B program will be placed in a new regulation, 13 CSR 70-20.075 340B DRUG PRICING PROGRAM, on July 1, 2021. The MO HealthNet program is of critical importance to the health, safety, and welfare of its participants, and it is imperative to the department's mission that it continue to provide MO HealthNet services while not jeopardizing the federal and state funding available to all MO HealthNet participants. This emergency amendment is the result of negotiations between the department and the Center for Medicare and Medicaid Services (CMS) regarding the department's compliance with the CMS Covered Outpatient Drug Rule (42 CFR Part 447 Subpart I). As a component of this rule, the 340B program allows 340B-covered entities to purchase drugs at significantly reduced prices. The methodology for reimbursement of drugs purchased through the 340B program must now be based on actual acquisition cost and approved by CMS. The prior reimbursement methodology must be revised to reflect this actual acquisition cost methodology. The department's negotiations with CMS concluded on this issue in March 2021, and this emergency amendment must be implemented urgently so that the MO HealthNet Division is in compliance with federal Medicaid legal requirements implemented by CMS. The negotiations allow MO HealthNet to reimburse Physician Administered Drugs purchased through the 340B program at a higher rate than non-Physician Administered Drugs purchased through the 340B Program. The higher rate is designed to offset a portion of the loss in revenue to Covered Entities. The MO HealthNet Division has a compelling government interest in paying for drugs purchased through the 340B program in accordance with the CMS Covered Outpatient Drug Rule (42 CFR Part 447) in order to meet federal funding participation requirements. In State Fiscal Year 2020 MO HealthNet reimbursed \$115,516,774 in 340B purchased drugs, the federal share was approximately \$75,765,141.73. Failure to promulgate the emergency rule could result in a disallowance of the federal share, shifting significant costs to the State of Missouri General Revenue Fund. The shift of these costs will result in funds being pulled from other portions of the budget for the State of Missouri, impacting public health, safety and welfare of Missouri residents. The scope of this emergency amendment is limited to the circumstances creating the emergency and complies with the protections extended by the Missouri and United States Constitutions. The MO HealthNet Division believes that this emergency amendment is fair to all interested persons and parties under the circumstances. A proposed amendment covering this same material is published in this issue of the Missouri Register. This emergency amendment was filed April 26, 2021, becomes effective July 1, 2021, and expires February 24, 2022.

[(3) Reimbursement for covered drugs dispensed between April 1, 2017, and December 15, 2018, will be determined by applying the following hierarchy method:

(A) Federal Upper Limit (FUL) price; if there is no FUL;

(B) Missouri Maximum Allowed Cost (MAC); if no FUL or MAC;

(C) Wholesale Acquisition Cost (WAC) minus three and one-tenth percent (3.1%); or

(D) The usual and customary (U&C) charge submitted by the provider if it is lower than the chosen price (FUL, MAC, or WAC).]

[(4)](3) Effective December 16, 2018, reimbursement for covered drugs will be determined by applying the following hierarchy

method:

(A) National Average Drug Acquisition Cost (NADAC); if there is no NADAC;

(B) Missouri Maximum Allowed Cost (MAC); if no NADAC or MAC;

(C) Wholesale Acquisition Cost (WAC); or

(D) The usual and customary (U&C) charge submitted by the provider if it is lower than the chosen price (NADAC, MAC, or WAC). U&C is defined as the provider's charge to the general public that reflects all advertised savings, discounts, special promotions, or other programs including membership based discounts initiated to reduce prices for product costs available to the general public, a special population, or an inclusive category of customers.

(4) Reimbursement for covered drugs for 340B providers as defined in 42 USC 256b(a)(4) and 42 USC 1396r-8(a)(5)(B) who carve-in for Medicaid will be calculated according to 13 CSR 70-20.075.

[(5) Between April 1, 2017, and December 15, 2018, reimbursement for covered drugs for 340B providers as defined by the Public Health Service Veterans Health Care Act of 1992 who carve-in for Medicaid will be determined by applying the following method:

(A) Wholesale Acquisition Cost (WAC) minus forty-nine percent (49%); or

(B) The usual and customary (U&C) charge submitted by the provider if it is lower.

(6) Effective December 16, 2018, reimbursement for covered drugs for 340B providers as defined by the Public Health Service Veterans Health Care Act of 1992 who carve-in for Medicaid will be determined by applying the following method:

(A) Wholesale Acquisition Cost (WAC) minus twenty-five percent (25%); or

(B) The usual and customary (U&C) charge submitted by the provider if it is lower.]

[(7)](5) The professional dispensing fee will be calculated according to 13 CSR 70-20.060.

AUTHORITY: sections 208.153, 208.201, and 660.017, RSMo 2016, and section 208.152, RSMo Supp. [2018] 2020. This rule was previously filed as 13 CSR 40-81.150. Original rule filed April 23, 1979, effective Aug. 11, 1979. For intervening history, please consult the Code of State Regulations. Emergency amendment filed April 26, 2021, effective July 1, 2021, expires Feb. 24, 2022. A proposed amendment covering this same material is published in this issue of the Missouri Register.

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

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

**Title 13—DEPARTMENT OF SOCIAL SERVICES
Division 70—MO HealthNet Division
Chapter 20—Pharmacy Program**

EMERGENCY RULE

13 CSR 70-20.075 340B Drug Pricing Program

PURPOSE: This rule establishes the payment methodology for 340B-covered entities as defined in section 1927(a)(5)(B) of the Social Security Act that choose to carve-in Medicaid.

EMERGENCY STATEMENT: This emergency rule informs the public that the reimbursement methodology for drugs purchased through the 340B program will change on July 1, 2021. The 340B program allows Covered Entities to purchase drugs at significantly reduced prices. The methodology for reimbursement of drugs purchased through the 340B program must be based on actual acquisition cost and approved by the Center for Medicare and Medicaid Services (CMS). The prior reimbursement methodology must be revised to reflect actual acquisition cost. This emergency rule must be implemented urgently so that the MO HealthNet Division is in compliance with federal Medicaid legal requirements implemented through CMS. The MO HealthNet program is of critical importance to the health, safety, and welfare of its participants, and it is imperative to the department's mission that it continue to provide MO HealthNet services while not jeopardizing the federal and state funding available to all MO HealthNet participants. The MO HealthNet Division has a compelling government interest in paying for drugs purchased through the 340B program in accordance with the CMS Covered Outpatient Drug Rule (42 CFR Part 447 Subpart I) in order to meet federal funding participation requirements. In State Fiscal Year 2020 MO HealthNet reimbursed \$115,516,774 in 340B purchased drugs, the federal share was approximately \$75,765,141.73. Failure to promulgate the emergency rule could result in a disallowance of the federal share, shifting significant costs to the State of Missouri General Revenue Fund. The shift of these costs will result in funds being pulled from other portions of the budget for the State of Missouri, impacting public health, safety and welfare of Missouri residents. This amendment is the result of negotiations between the department and the Center for Medicare and Medicaid Services (CMS) regarding the department's compliance with the CMS Covered Outpatient Drug Rule. The department's negotiations with CMS concluded on this issue in March 2021, and this emergency rule must be implemented urgently so that the MO HealthNet Division is in compliance with federal Medicaid legal requirements implemented by CMS. The negotiations allow MO HealthNet to reimburse Physician Administered Drugs purchased through the 340B program at a higher rate than non-Physician Administered Drugs purchased through the 340B Program. The higher rate is designed to offset a portion of the loss in revenue to Covered Entities. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended by the Missouri and United States Constitutions. The MO HealthNet Division believes that this emergency rule is fair to all interested persons and parties under the circumstances. A proposed rule covering this same material is published in this issue of the Missouri Register. This emergency rule was filed April 26, 2021, becomes effective July 1, 2021, and expires February 24, 2022.

(1) 340B covered entities that choose to carve-in Medicaid must provide the Health Resources and Services Administration (HRSA) with their National Provider Identification (NPI) and their MO HealthNet Division (MHD) provider number for each site that carves in for inclusion in the HRSA Medicaid Exclusion File.

(2) 340B covered entities are required to identify 340B purchased drugs at the claims level using the following codes:

(A) Point-of-sale pharmacy claims: Submission Clarification Code (SCC) 20; and

(B) Medical and outpatient claims: Modifier JG or TB.

(3) Failure to include the appropriate submission clarification code or modifier on a 340B purchased drug will result in the MHD collecting rebate on the claim and may subject the covered entity to audit penalties. The MHD will deny claims from providers who submit an SCC of 20 or 340B modifier but have not notified HRSA of

carve-in status.

(4) Effective July 1, 2021, reimbursement for 340B identified covered drugs for 340B providers as defined by 42 USC 256b(a)(4) and 42 USC 1396r-8(a)(5)(B) who carve-in for Medicaid will be determined by applying the following method:

(A) 340B purchased drugs dispensed by pharmacy providers will be reimbursed at their actual acquisition cost, up to the 340B Maximum Allowable Cost (MAC) (calculated ceiling price) plus a professional dispensing fee. Covered entities are required to bill no more than their actual acquisition cost plus the professional dispensing fee.

1. The 340B MAC (calculated ceiling price) is defined as the Average Manufacturer Price (AMP) minus Unit Rebate Agreement (URA).

(B) Physician-administered drugs purchased through the 340B program will be reimbursed the lesser of the Physician-Administered 340B MAC or the actual acquisition cost submitted by the provider. A professional dispensing fee is not applied to physician-administered drugs.

1. The Physician-Administered 340B MAC is calculated by adding six percent (6%), up to six hundred dollars (\$600), to the calculated ceiling price.

(5) 340B contract pharmacies are not covered under this policy and must carve-out Medicaid from their 340B operation unless MHD approves an exception.

AUTHORITY: sections 208.153, 208.201, and 660.017, RSMo 2016. Emergency rule filed April 26, 2021, effective July 1, 2021, expires Feb. 24, 2022. A proposed rule covering this same material is published in this issue of the Missouri Register.

PUBLIC COST: This emergency rule will cost state agencies or political subdivisions an estimated one- (1-) time implementation cost of twenty-five thousand dollars (\$25,000) and a cost of forty-five thousand dollars (\$45,000) in the time the emergency is effective.

PRIVATE COST: This emergency rule will cost private entities an estimated eighteen million, three hundred forty-six thousand five hundred eighty-four dollars (\$18,346,584) in the time the emergency is effective.

**FISCAL NOTE
PUBLIC COST**

- I. Department Title:** Title 13–Department of Social Services
Division Title: Division 70–MO HealthNet Division
Chapter Title: Chapter 20–Pharmacy Programs

Rule Number and Name:	13 CSR 70-20.075 340B Drug Pricing Program
Type of Rulemaking:	Emergency Rule

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
Missouri Department of Social Services- MO HealthNet	One-time implementation cost of \$25,000 Ongoing cost for July 1-December 31, 2021 of \$45,000

III. WORKSHEET

MO HealthNet will utilize a contractor to establish the 340B MAC Rates. This contract will have a one-time implementation cost of approximately \$25,000 in addition to the ongoing quarterly file delivery cost of approximately \$45,000 for July 1-December 31, 2021.

IV. ASSUMPTIONS

The state assumes an estimated savings of \$18,346,584 for July 1-December 31, 2021.

**FISCAL NOTE
PRIVATE COST**

- I. Department Title:** Title 13–Department of Social Services
Division Title: Division 70–MO HealthNet Division
Chapter Title: Chapter 20–Pharmacy Programs

Rule Number and Name:	13 CSR 70-20.075 340B Drug Pricing Program
Type of Rulemaking:	Emergency Rule

II. SUMMARY OF FISCAL IMPACT

Estimate of the number of entities by class which would likely be affected by the adoption of the rule:	Classification by types of the business entities which would likely be affected:	Estimate in the aggregate as to the cost of compliance with the rule by the affected entities:
180	Enrolled MO HealthNet Providers enrolled in the 340B program	Estimated costs for July 1, 2021-December 31, 2021: \$18,346,584

III. WORKSHEET

Beginning 7/1/2021, the new reimbursement methodology for 340B purchased medications will be the lesser of the 340B Maximum Allowed Cost (MAC) based on the calculated ceiling price for medications or the providers usual and customary charge. Pharmacy providers will also receive the standard dispensing fee. All other providers will receive the Physician-Administered 340B MAC which is calculated by adding 6%, up to \$600, to the calculated ceiling price. The current payment to 340B providers is Wholesale Acquisition Cost (WAC) minus 25%. For the timeframe of 10/1/19 – 9/30/2020, 340B providers were reimbursed a total of \$114,365,477. It is anticipated under the new methodology the estimated total reimbursement would be \$78,479,826 resulting in an annual public savings. These figures do not include the dispensing fee, which is covered under 13 CSR 70-20.060.

IV. ASSUMPTIONS

New reimbursement amounts were applied to claims processed from 10/1/2019 – 9/30/2020.

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

EMERGENCY AMENDMENT

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

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

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

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

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

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

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Summary Page

(20XX)

For School Districts Levying a Single Rate on All Property

Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

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

For Political Subdivision Use in Calculating its Tax Rate

A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year)

B. Current year rate computed pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 22)

C. Amount of rate increase authorized by voters if same purpose (Form B, Line 8)

OR

Increase to the total operating levy up to \$2.75 per Amendment 2, if applicable

Date the School Board decided to use Amendment 2 (if using)

D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C)

E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate

F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E)

G1. Less required Proposition C (sales tax) reduction taken from tax rate ceiling (Line F), if applicable Circle the type of waiver your district has Full Partial No Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver.

G2. Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)

H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.

I. Plus allowable recoupment rate added to the tax rate ceiling (Line F) If applicable, attach Form G or H.

J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I)

AA. Rate to be levied for debt service, if applicable (Form C, Line 12)

BB. Additional special purpose rate authorized by voters after the prior year tax rates were set (Form B, Line 8 if a different purpose)

Certification

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

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

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

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

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

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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Form B

(20XX)

For School Districts Levying a Single Rate on All Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

1. **Date of election**

2. **Ballot language**

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

3. **Election results**

(Yes) (No)

4. **Expiration date**

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

5. **New Proposition C waiver**

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

Indicate the election results on the Proposition C waiver

(Yes) (No)

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

(An "increase/decrease of/by") **OR**

(a) _____

Stated Rate Approved by Voters

(An "increase/decrease to")

(b) _____

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

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

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

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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Informational Data

(20XX)

For School Districts Levying a Single Rate on All Property

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
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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.

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

- 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.

Informational Summary Page

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

Informational Form A

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

Informational Form B

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

xx/xx/20xx

Summary Page

(20XX)

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

Name of Political Subdivision _____ Political Subdivision Code _____ Purpose of Levy _____

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

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

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		
A. Prior year tax rate ceiling 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. 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 41 & Line 27 prior method)	_____	_____	_____	_____	_____
C. Amount of rate increase authorized by voters if same purpose (Form B, Line 9 & Line 12 prior method) OR Increase of the total operating levy up to \$2.75 per Amendment 2 , if applicable Date the School Board decided to use Amendment 2: _____	_____	_____	_____	_____	_____
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	_____	_____	_____	_____	_____
G. 1. 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.	_____	_____	_____	_____	_____
G. 2. 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 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 purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 9 & Line 12 prior method if a different purpose)	_____	_____	_____	_____	_____

CERTIFICATION

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

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

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

XX/XX/20XX
(20XX)

Form B

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

Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

1. Date of election _____

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

3. Election results (Yes) (No)

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

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

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

Real Estate		Commercial	Personal Property	Total
Residential	Agricultural			

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

Stated rate approved by voters
(An "increase/decrease to") b. _____

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

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

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

Prior Method Single Rate Calculation for Voter Approved Increase

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

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

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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Informational Summary Page

(20XX)

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

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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

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

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		
A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Informational Summary Page, Line F)	_____	_____	_____	_____	_____
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 (Informational Form A, Line 37 & Line 23 prior method)	_____	_____	_____	_____	_____
C. Amount of rate increase authorized by voters for current year if same purpose (Informational Form B, Line 9 & Line 12 prior method)	_____	_____	_____	_____	_____
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 the most recent voter approved rate	_____	_____	_____	_____	_____
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws based on prior year tax rate ceiling (Lower of Line D or Line E)	_____	_____	_____	_____	_____



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

XX/XX/20XX
(20XX)

Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

- 1. **Date of election** _____
- 2. **Ballot language**
Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

- 3. **Election results** _____
(Yes) (No)

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

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

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

Real Estate				
Residential	Agricultural	Commercial	Personal Property	Total

- 6. **Amount of increase approved by voters**
(An "increase/decrease of/by") **OR** a. _____
Stated rate approved by voters
(An "increase/decrease to") b. _____
- 7. **Prior year tax rate ceiling or voluntarily reduced rate to apply voter approved increase to**
(Informational Summary Page, Line A if increase of/by/to an existing rate, otherwise 0) _____
- 8. **Voter approved increased rate**
(If Line 6a > 0, then Line 6a + Line 7, otherwise, Line 6b) _____
- 9. **Voter approved increased rate rounded** (If Line 8 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate) _____
- Prior Method Single Rate Calculation for Voter Approved Increase**
- 10. **Total revenue allowed** (If no increase of/by/to, then Informational Form A, Line 20, otherwise Informational Form B Line 9 x Line 11 / 100) _____
- 11. **Adjusted current year assessed valuation**
(Informational Form A, Line 5) _____
- 12. **Prior method single increased rate**
(Line 10 total / Line 11 total x 100) _____

AUTHORITY: sections 29.100 and 137.073.6, RSMo 2016. Original rule filed March 24, 2016, effective Nov. 30, 2016. Amended: Filed Jan. 31, 2018, effective July 30, 2018. Amended: Filed Jan. 28, 2019, effective July 30, 2019. Emergency amendment filed April 28, 2021, effective May 13, 2021, expires Dec.30, 2021. A proposed amendment covering this same material is published in this issue of the Missouri Register.

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

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

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

EMERGENCY AMENDMENT

15 CSR 40-3.135 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts. The State Auditor's office is amending section (2) by replacing Summary Page, Form B, and Informational Data form and section (3) by replacing Summary Page, Form B, Informational Summary Page, and Informational Form B.

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

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

(2) Single Tax Rate—The following forms with instructions for single tax rate review have been adopted and approved for use by political subdivisions:

(A) Summary Page, included herein;

(C) Form B, included herein;
(E) Informational Data, included herein;

(3) Multi Tax Rate—The following forms with instructions for multi tax rate review are available from the Missouri State Auditor's Office and have been adopted and approved for use by political subdivisions:

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Summary Page

(20XX)

For Political Subdivisions Other Than 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 18)
C. Amount of rate increase authorized by voters for current year if same purpose (Form B, Line 7)
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 the 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 sales tax reduction taken from tax rate ceiling (Line F), if applicable
G2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)
H. Less voluntary reduction by political subdivision taken from the 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 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 10)
BB. Additional special purpose rate authorized by voters after the prior year tax rates were set (Form B, Line 7 if a different purpose)

Certification

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

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

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

Proposed rate to be entered on tax books by county clerk

based on 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

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Form B

(20XX)

For Political Subdivisions Other Than 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. Amount of increase approved by voters

(An "increase/decrease of/by")

OR

(a)

Stated rate approved by voters

(An "increase/decrease to")

(b)

6. 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)

7. Voter approved increased tax rate to adjust

(If an "increase of/by" ballot, Line 5a + Line 6, if an "increase to" ballot, Line 5b)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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Informational Data

(20XX)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

<u>Name of Political Subdivision</u>	<u>Political Subdivision Code</u>	<u>Purpose of Levy</u>
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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.

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

- 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.

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 18 below) _____
- C. **Amount of increase authorized by voters for current year** (Informational Form B, Line 7 below) _____
- D. **Rate to compare to maximum authorized levy**
(Line B if no election, otherwise Line C) _____
- E. **Maximum authorized levy** most recent voter approved rate _____
- F. **Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year**
(Lower of Line D or E) _____

Informational Form A

- 9. **Percentage increase in adjusted valuation** (Form A, Line 4 - Line 8 / Line 8 x 100) _____
- 10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission _____
- 11. **Adjusted prior year assessed valuation** (Form A, Line 8) _____
- 12. **(2019) Tax rate ceiling from prior year** (Informational Summary Page, Line A from above) _____
- 13. **Maximum prior year adjusted revenue** from property that existed in both years (Line 11 x Line 12 / 100) _____
- 14. **Permitted reassessment revenue growth**
The percentage entered on Line 14 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 14 purposes. Do not enter less than 0, nor more than 5%. _____
- 15. **Additional reassessment revenue permitted** (Line 13 x Line 14) _____
- 16. **Total revenue permitted in current year** from property that existed in both years (Line 13 + Line 15) _____
- 17. **Adjusted current year assessed valuation** (Form A, Line 4) _____
- 18. **Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo**, if no voluntary reduction was taken (Line 16 / Line 17 x 100) _____

Informational Form B

- 6. **Prior year tax rate ceiling to apply voter approved increase to**
(Informational Summary Page, Line A if increase to an existing rate, otherwise 0) _____
- 7. **Voter approved increased tax rate to adjust**
(If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b) _____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Summary Page

(20XX)

For Political Subdivisions Other Than School Districts With 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. Prior year tax rate ceiling 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. 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 37 & Line 23 prior method)	_____	_____	_____	_____	_____
C. Amount of rate increase authorized by voters for current year if same purpose (Form B, Line 8 & Line 11 prior method)	_____	_____	_____	_____	_____
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 the most recent voter approved rate	_____	_____	_____	_____	_____
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivision's tax rate (Lower of Line D or Line E)	_____	_____	_____	_____	_____
G. 1. Less required sales tax reduction taken from tax rate ceiling (Line F), if applicable	_____	_____	_____	_____	_____
G. 2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)	_____	_____	_____	_____	_____
H. Less voluntary reduction by political subdivision 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 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 10)	_____	_____	_____	_____	_____
BB. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 8 & Line 11 prior method if a different purpose)	_____	_____	_____	_____	_____

Certification

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

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

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

Proposed rate to be entered on tax books by the 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

XX/XX/20XX

Form B

(20XX)

For Political Subdivisions Other Than School Districts With 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. _____

Real Estate				
Residential	Agricultural	Commercial	Personal Property	Total

5. **Amount of increase approved by voters**
(An "increase/decrease of/by") **OR** a. _____
Stated rate approved by voters
(An "increase/decrease to") b. _____

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

7. **Voter approved increased rate**
(If Line 5a > 0, then Line 5a + Line 6, otherwise, Line 5b) _____

8. **Voter approved increased rate rounded** (If Line 7 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate) _____

Prior Method Single Rate Calculation for Voter Approved Increase

9. **Total revenue allowed** (If no increase of/by/to, then Form A, Line 18, otherwise Form B Line 8 x Line 10 / 100) _____

10. **Adjusted current year assessed valuation**
(Form A, Line 5) _____

11. **Prior method single increased rate**
(Line 9 total / Line 10 total x 100) _____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Informational Summary Page

(20XX)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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

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

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		
A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Informational Summary Page, Line F)	_____	_____	_____	_____	_____
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 (Informational Form A, Line 37 & Line 23 prior method)	_____	_____	_____	_____	_____
C. Amount of rate increase authorized by voters for current year if same purpose (Informational Form B, Line 8 & Line 11 prior method)	_____	_____	_____	_____	_____
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 the most recent voter approved rate	_____	_____	_____	_____	_____
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws based on prior year tax rate ceiling (Lower of Line D or Line E)	_____	_____	_____	_____	_____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Informational Form B

(20XX)

For Political Subdivisions Other Than School Districts With 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. _____

Real Estate				
Residential	Agricultural	Commercial	Personal Property	Total

5. **Amount of increase approved by voters**
(An "increase/decrease of/by") **OR** a. _____
Stated rate approved by voters
(An "increase/decrease to") b. _____

6. **Prior year tax rate ceiling to apply voter approved increase to**
(Informational Summary Page, Line A if increase of/by/to an existing rate, otherwise 0) _____

7. **Voter approved increased rate**
(If Line 5a > 0, then Line 5a + Line 6b, otherwise, Line 5b) _____

8. **Voter approved increased rate rounded** (If Line 7 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate) _____

Prior Method Single Rate Calculation for Voter Approved Increase

9. **Total revenue allowed** (If no increase of/by/to, then Informational Form A, Line 18, otherwise Informational Form B Line 8 x Line 10 / 100) _____

10. **Adjusted current year assessed valuation**
(Informational Form A, Line 5) _____

11. **Prior method single increased rate**
(Line 9 total / Line 10 total x 100) _____

*AUTHORITY: sections 29.100 and 137.073.6, RSMo 2016. Original rule filed March 24, 2016, effective Nov. 30, 2016. Amended: Filed Jan. 31, 2018, effective July 30, 2018. Amended: Filed Jan. 28, 2019, effective July 30, 2019. Emergency amendment filed April 28, 2021, effective May 13, 2021, expires Dec. 30, 2021. A proposed amendment covering this same material is published in this issue of the **Missouri Register**.*

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

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

Under 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."

Entirely 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.

An 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.

If 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*.

An 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.

If 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.

(1) The Department of Elementary and Secondary Education (**department**) shall expend general revenue appropriated to fund the excess cost of educational services provided to a child/—*a) whose domicile is in one district but is placed in programs or facilities operated by the Department of Mental Health or resides in another district pursuant to assignment by that department or b) whose domicile is in one district but is placed by the Division of Family Services into any type of publicly contracted residential site in Missouri; or c) whose domicile is in one district but is placed by a court of competent jurisdiction into any type of publicly contracted residential site in Missouri.*] **who is admitted to programs or facilities or placed in them as provided by section 167.126, RSMo, or other relevant statutes.** The [Department of Elementary and Secondary Education] **department** shall pay the serving school districts the excess cost of services provided, e.g., an amount by which the per pupil costs of the educational services exceeds the funds received from the domiciliary school district and from other sources.

(2) **The** [S/serving school district may submit requests of payment for educational services to the Department of Elementary and Secondary Education, Division of [Special Education] **Financial and Administrative Services.** Requests for payment will be accepted [no later than October 1] **in the following** [the] school year during which billable services were delivered.

(3) **The** [S/serving school district shall use forms prescribed by the [Department of Elementary and Secondary Education] **department** when submitting requests for payment.

(4) The [Department of Elementary and Secondary Education] **department** will determine excess cost payments based on expenditure data [for the first year preceding the delivery of services] **and revenue data for the year in which services were provided.**

AUTHORITY: sections 161.092, and 167.126(4) and (5), RSMo [Supp. 1997] 2016. This rule previously filed as 5 CSR 70-742.165. Original rule filed June 21, 1996, effective Jan. 30, 1997. Amended: Filed Sept. 16, 1997, effective March 30, 1998. Moved to 5 CSR 20-300.130, effective Aug. 16, 2011. Moved to 5 CSR 30-660.095 and amended: Filed April 23, 2021.

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 Department of Elementary and Secondary Education, Attention: Dr. Kari Monsees, Deputy Commissioner, Division of Financial and Administrative Services, PO Box 480, Jefferson City, MO 65102-0480 or by email to DESE.AdminRules@dese.mo.gov. 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.

Proposed Amendment Text Reminder:

Boldface text indicates new matter.

[Bracketed text indicates matter being deleted.]

Title 5—DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
[Division 20—Division of Learning Services]
Division 30—Division of Financial and Administrative Services
[Chapter 300—Office of Special Education]
Chapter 660—School Finance

PROPOSED AMENDMENT

[5 CSR 20-300.130] 5 CSR 30-660.095 State Agency Payments to School Districts for Educational Services. The State Board of Education is moving the rule number and amending sections (1)-(4).

PURPOSE: This amendment moves this rule to the Division of Financial and Administrative Services, because it receives reimbursement applications and processes payments, and this amendment clarifies eligibility guidelines and reimbursement procedures for publicly placed students.

Title 5—DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
Division 20—Division of Learning Services
Chapter 400—Office of Educator Quality

PROPOSED AMENDMENT

5 CSR 20-400.220 Application for Substitute Certificate of License to Teach. The State Board of Education is amending section (1).

PURPOSE: This proposed amendment adds language that allows department-approved training as an additional route to gain a substitute certificate of license to teach.

(1) An applicant for a substitute Missouri certificate of license to teach who has successfully completed sixty (60) semester hours or more of college level credit from a regionally-accredited academic degree granting institution recognized by the Department of Elementary and Secondary Education (department) or has a high school diploma, General Education Diploma (GED) or High School Equivalency Test (HiSET) and has successfully completed a minimum of twenty (20) clock hours of department-approved substitute teacher training that includes professionalism, honoring diversity, engaging students, foundational classroom management techniques, basic instructional strategies, supporting students with special needs, and working with at-risk youth may be granted a substitute Missouri certificate of license to teach pursuant to the rules promulgated by the State Board of Education (board).

AUTHORITY: sections 161.092, 168.011, 168.071, and 168.081, RSMo 2016, and section 168.021, RSMo Supp. [2019] 2020. This rule previously filed as 5 CSR 80-800.290. Emergency rule filed July 30, 1999, effective Aug. 9, 1999, expired Jan. 26, 2000. Original rule filed July 30, 1999, effective Feb. 29, 2000. For intervening history, please consult the Code of State Regulations. Amended: Filed April 23, 2021.

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 Department of Elementary and Secondary Education, Attention: Dr. Paul Katnik, Assistant Commissioner, Office of Educator Quality, PO Box 480, Jefferson City, MO 65102-0480 or by email to educatorquality@dese.mo.gov. 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 5—DEPARTMENT OF ELEMENTARY AND
SECONDARY EDUCATION
Division 30—Division of Financial and Administrative
Services
Chapter 640—School Buildings**

PROPOSED AMENDMENT

5 CSR 30-640.200 Early Learning Facilities Funding Formula for Lease Agreements. The State Board of Education is amending section (1).

PURPOSE: The purpose of this amendment is to clarify the qualifications for early childhood facility cost reimbursements.

(1) **The Department of Elementary and Secondary Education (department) will reimburse for facility lease agreements for early learning programs and will not reimburse for the purchase, construction, renovation, or lease purchase of such facilities.** The department uses the following formula to determine the maximum allowable cost per fiscal year for early learning programs facility lease agreements:

AUTHORITY: section [161.215, RSMo Supp. 2013, and sec-

tion 161.092, RSMo Supp. 2014] 161.092, RSMo 2016, and section 161.215, RSMo Supp. 2020. Original rule filed May 28, 2015, effective Jan. 30, 2016. Amended: Filed April 20, 2021.

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 Department of Elementary and Secondary Education, Attention: Dr. Kari Monsees, Deputy Commissioner, Division of Financial and Administrative Services, PO Box 480, Jefferson City, MO 65102-0480 or by email to DESE.AdminRules@dese.mo.gov. 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 5—DEPARTMENT OF ELEMENTARY AND
SECONDARY EDUCATION
Division 30—Division of Financial and Administrative
Services
Chapter 660—School Finance
PROPOSED AMENDMENT**

5 CSR 30-660.080 Performance Districts. The State Board of Education is amending subsections (1)(C), (1)(D), and adding subsection (1)(E).

PURPOSE: The purpose of this amendment is to establish a protocol to determine performance districts in years for which an annual performance report (APR) for school districts is not issued. The related calculation will establish a proxy for the APR, which can be used to identify performance districts for the purpose of recalculating the state adequacy target as required by statute.

(1) “Performance Districts” as defined pursuant to section 163.011, RSMo, shall be identified by the Department of Elementary and Secondary Education (department), and used in the foundation formula calculation for years subsequent to fiscal year 2016, using the following process:

(C) Percentages of the two (2) prior years for districts eligible for designation will be averaged and ranked in order beginning with the highest average; *[and]*

(D) Pursuant to section 163.011, RSMo, the number of designated Performance Districts will not exceed twenty-five percent (25%) of Missouri schools in fiscal years subsequent to 2018./.; **and**

(E) In any year in which the department does not generate an APR, the department will utilize the most recent data available for each performance standard in order to establish an equivalent percentage of points earned for determining Performance District designation.

AUTHORITY: sections 161.092 and 163.011, RSMo [Supp. 2014] 2016. Original rule filed Dec. 10, 2014, effective July 30, 2015. Amended: Filed April 22, 2021.

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 Department of Elementary and Secondary Education, Attention: Dr. Kari Monsees, Deputy Commissioner, Division of Financial and Administrative Services, PO Box 480, Jefferson City, MO 65102-0480 or by email to DESE.AdminRules@dese.mo.gov. 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 5—DEPARTMENT OF ELEMENTARY AND
SECONDARY EDUCATION**
**Division 30—Division of Financial and Administrative
Services**
Chapter 680—Food and Nutrition Services

PROPOSED RULE

5 CSR 30-680.080 School Food Authority Appeal Procedures

PURPOSE: This rule establishes the appeal procedures when a school food authority requests a review of a denial of all or part of a claim for reimbursement, or for withholding payment arising from administrative review activity conducted by the Department of Elementary and Secondary Education (department) under 7 C.F.R. section 210.18.

(1) The department, through an agreement with the Food and Nutrition Service, United States Department of Agriculture, administers the School Lunch Program and the Commodity School Program. Each Local Education Agency (LEA) has a School Food Authority (SFA) that requests reimbursement from the department for expenses related to the administration of the two programs mentioned above. The department makes the financial decisions regarding claims for reimbursement filed with it. If a SFA disagrees with the department's fiscal action determination, the SFA may file an appeal with the department.

(A) The SFA may file an appeal with the department because of a denial of all or part of a claim for reimbursement, reclaim, or withholding of payment resulting from an administrative review conducted by the department under 7 C.F.R. section 210.18.

(B) The department's action shall remain in effect during the appeal process.

(2) Appeal Procedure.

(A) To make an appeal, the SFA must state in writing whether it is requesting a written review or a hearing. Both reviews will be fair and impartial and will be before an independent official.

(B) The appeal request must identify the state action being appealed and be signed by the SFA's authorized office school administrator.

(C) All written appeal requests shall be sent to the following address:

ATTN: Governmental Affairs/Food Service Authority Appeal
Department of Elementary and Secondary Education
PO Box 480
Jefferson City, MO 65102-0480
Or counsel@dese.mo.gov, with "Food Service Authority Appeal" in the subject line

(D) All written requests for review must be postmarked by the U.S. Postal Service (or equivalent private delivery service) or delivered to the department within fifteen (15) calendar days of the SFA's receipt of the state agency notice of the denial of all or part of the claim for reimbursement of withholding of payment. If the appeal is sent by email, the department must receive the email within fifteen (15) calendar days of the SFA's receipt of the state agency notice of the denial of all or part of the claim for reimbursement of the with-

holding of payment. If the fifteenth calendar day falls on a Saturday, Sunday, or federal holiday, requests will be timely if it is postmarked or delivered the next business day that is not a Saturday, Sunday, or federal holiday. The department will not consider untimely appeals.

(E) The department shall acknowledge the receipt of the request for appeal within 10 (ten) calendar days by contacting the SFA's authorized office school administrator via email.

(F) The review official shall conduct a written review or a hearing as specified in the request by the appellant SFA. Regardless of which review is conducted, the department shall provide the opportunity for the SFA to review any information obtained or created by the department upon which the notice of withholding was based. The SFA may make requests for the department's information to the review officer. However, audit investigation notes or other material that may reveal investigation techniques, material prepared for submission to the review officer in preparation for appeal, or confidential information need not be provided.

(3) Written Review of the Record.

(A) If the SFA requests a written review of the record, the SFA will have the right to submit written information to the review official.

(B) The department will also have the right to submit written information to the review official.

(C) The commissioner of education (commissioner) will designate a review official to conduct the written review. The review official shall be an independent and impartial officer.

(D) The review official shall make a recommended decision to the commissioner within sixty (60) days after the receipt of all documents from the SFA, unless good cause for delay is demonstrated. The recommended decision will be whether to uphold, reverse, or modify the department's action based on review of the documentation and information provided by the SFA and the department, and on program regulations.

(E) The commissioner will decide whether to approve or disapprove the review official's recommended decision. The commissioner's decision will be sent to the SFA by certified mail, return receipt requested, or equivalent service, or electronically by email, or facsimile. The decision will be sent to the department via email.

(F) The commissioner shall render a decision on or before one hundred twenty (120) days from the date of request for appeal.

(G) The final determination will take effect on the date of the commissioner's decision, which is the final administrative decision for purposes of review under section 536.150, RSMo.

(4) Hearings.

(A) If the SFA requests a hearing, the review official shall hold a hearing within forty-five (45) days of the department's receipt of the appeal. Upon request from either party or in the event of scheduling conflicts, the department may hold the hearing at a later date.

(B) The review official shall provide the parties with at least ten (10) days advance written notice of the time, date, location, and case number of the hearing. The department will send the notice either by certified mail or its equivalent, or electronically by email, or facsimile.

(C) The commissioner will designate a review official to conduct hearings. The review official shall be an independent and impartial officer.

(D) Legal counsel may represent the SFA.

(E) Failure of the SFA or SFA's representative to appear at a scheduled hearing shall constitute a waiver of the right to a personal appearance before the review official.

(F) A representative of the department will attend the hearing to provide testimony and written information and to answer questions from the review official. The department representative may be represented by legal counsel at the hearing.

(G) The department will conduct the hearings as contested case hearing as pursuant to Chapter 536, RSMo.

(H) A court reporter will transcribe the hearings and will swear in witnesses before testifying.

(I) The review official shall make a recommended decision to the commissioner within sixty (60) days after receipt of the transcript of the hearing. The recommended decision will be whether to uphold, reverse, or modify the state agency's action based on review of the documentation and testimony presented at the hearing and on program regulations. The commissioner will decide whether to approve or disapprove the review official's recommended decision. The commissioner's decision will be sent to the SFA by certified mail, return receipt requested, or equivalent service, or electronically by email, or facsimile. The decision will be sent to the department via email.

(J) The commissioner must render a decision on or before one hundred twenty (120) days after receipt of the transcript of the hearing.

(K) The final determination shall take effect on the date of the commissioner's decision which is the final administrative decision for purposes of review under sections 536.100-536.140, RSMo.

AUTHORITY: sections 161.092 and 178.430, RSMo 2016. Original rule filed April 23, 2021.

PUBLIC COST: This proposed rule will cost the department approximately one thousand two hundred dollars (\$1,200) for fiscal year 2022. The cost will be recurring based on the number of hearings requested.

PRIVATE COST: This proposed rule 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 rule with the Department of Elementary and Secondary Education, Attention: Dr. Kari Monsees, Deputy Commissioner, Division of Financial and Administrative Services, PO Box 480, Jefferson City, MO 65102-0480 or by email to DESE.AdminRules@dese.mo.gov. 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.*

**FISCAL NOTE
PUBLIC COST**

- I. Department Title: Title 5 – Department of Elementary and Secondary Education
Division Title: 30 – Division of Financial and Administrative Services
Chapter Title: Chapter 680 – Food and Nutrition Services**

Rule Number and Name:	5 CSR 30-680.080 School Food Authority Appeal Procedures
Type of Rulemaking:	Proposed Rule

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
Department of Elementary and Secondary Education (department)	Costs to the department of \$1,200 for fiscal year 2022. The cost will be recurring based on the number of hearings requested.

III. WORKSHEET

The average cost for a hearing before the Commissioner is \$566.55/hearing:

- Average of 3 hours of hearing officer time x average of \$58.08/hour
- Average of 7 hours administrative assistant time x \$31.08/hour
- Average of \$174.75 in court reporter costs/hearing.

IV. ASSUMPTIONS

Because this is a new procedure, it is unclear how many hearings will be requested; assuming that two per year are requested, the estimated fiscal impact would be \$1,200.

**Title 10—DEPARTMENT OF NATURAL RESOURCES
Division 60—Safe Drinking Water Commission
Chapter 5—Laboratory and Analytical Requirements**

PROPOSED AMENDMENT

10 CSR 60-5.010 Acceptable and Alternate Procedures for Analysis. The department is amending the federal citation in sections (1)–(9) and updated the spelling of the word byproduct in section (5).

PURPOSE: This amendment updates the incorporation by reference of the Code of Federal Regulations to the most recent edition.

(1) Inorganic and Secondary Contaminants. Unless substitute methods are approved by the U.S. Environmental Protection Agency (EPA), analysis shall be conducted in accordance with the inorganic and secondary contaminant analytical methods in paragraphs 40 CFR 141.23(k)(l) and 40 CFR 143.4(b) of the July 1, [2011] 2020, Code of Federal Regulations, which are incorporated by reference in this rule. This does not include later amendments or additions. The Code of Federal Regulations [is] as published by the U.S. Government Printing Office[, 732 North Capitol Street NW, Washington, DC 20401 and is available by calling toll-free (866) 512-1800 or going to] available at <http://bookstore.gpo.gov/> or for mail orders, print and fill out the order form online and mail to U.S. Government Publishing Office, PO Box 979050, St. Louis, MO 63197-9000.

(2) Organic Contaminants. Unless substitute methods are approved by the EPA, analysis shall be conducted in accordance with the organic contaminant analytical methods in paragraph 40 CFR 141.24(e) of the July 1, [2011] 2020, Code of Federal Regulations, which is incorporated by reference in this rule. This does not include later amendments or additions. The Code of Federal Regulations [is] as published by the U.S. Government Printing Office[, 732 North Capitol Street NW, Washington, DC 20401 and is available by calling toll-free (866) 512-1800 or going to] available at <http://bookstore.gpo.gov/> or for mail orders, print and fill out the order form online and mail to U.S. Government Publishing Office, PO Box 979050, St. Louis, MO 63197-9000.

(3) Microbiological Contaminants and Turbidity. Unless substitute methods are approved by EPA, analysis shall be conducted in accordance with the microbiological contaminant and turbidity analytical methods in 40 CFR 141.21(f), 40 CFR 141.74(a)(1), 40 CFR 141.704(a), and 40 CFR 141.852 of the [Feb. 26, 2014] July 1, 2020, Code of Federal Regulations, which are incorporated by reference. This does not include later amendments or additions. The Code of Federal Regulations [is] as published by the U.S. Government Printing Office[, 732 North Capitol Street NW, Washington, DC 20401 and is available by calling toll-free (866) 512-1800 or going to] available at <http://bookstore.gpo.gov/> or for mail orders, print and fill out the order form online and mail to U.S. Government Publishing Office, PO Box 979050, St. Louis, MO 63197-9000.

(4) Radiological Contaminants. Unless substitute methods are approved by the EPA, analysis shall be conducted in accordance with the radiological contaminant analytical methods in paragraphs 40 CFR 141.25(a) and (b) of the July 1, [2011] 2020, Code of Federal Regulations, which are incorporated by reference. This does not include later amendments or additions. The Code of Federal Regulations [is] as published by the U.S. Government Printing Office[, 732 North Capitol Street NW, Washington, DC 20401 and is available by calling toll-free (866) 512-1800 or going to] available at <http://bookstore.gpo.gov/> or for mail orders, print and fill out the order form online and mail to U.S. Government Publishing Office, PO Box 979050, St. Louis, MO

63197-9000.

(5) Disinfection By-/P/products, Residual Disinfectant Concentrations, and Disinfection By-/P/product Precursors. Unless substitute methods are approved by the EPA, analysis shall be conducted in accordance with the disinfection by-/product, residual disinfectant concentration, and disinfection by-/product precursor analytical methods in 40 CFR 141.74(a)(2) and 40 CFR 141.131 of the July 1, [2011] 2020, Code of Federal Regulations, which are incorporated by reference. This does not include later amendments or additions. The Code of Federal Regulations [is] as published by the U.S. Government Printing Office[, 732 North Capitol Street NW, Washington, DC 20401 and is available by calling toll-free (866) 512-1800 or going to] available at <http://bookstore.gpo.gov/> or for mail orders, print and fill out the order form online and mail to U.S. Government Publishing Office, PO Box 979050, St. Louis, MO 63197-9000.

(6) Sample collection for the contaminants referenced in this rule must be conducted using the sample preservation, container, and maximum holding time procedures specified in the following procedures, which are incorporated by reference, or in accordance with procedures contained in the appropriate analytical method. The incorporation by reference does not include later amendments or additions. The Code of Federal Regulations [is] as published by the U.S. Government Printing Office[, 732 North Capitol Street NW, Washington, DC 20401 and is available by calling toll-free (866) 512-1800 or going to] available at <http://bookstore.gpo.gov/> or for mail orders, print and fill out the order form online and mail to U.S. Government Publishing Office, PO Box 979050, St. Louis, MO 63197-9000.

(A) Inorganic contaminant sample collection procedures in 40 CFR 141.23(k)(2) of the July 1, [2011] 2020, Code of Federal Regulations are incorporated by reference.

(7) The department may reduce the total number of samples a system must analyze by allowing the use of compositing. Compositing shall be conducted according to the following procedures, which are incorporated by reference. The incorporation by reference does not include later amendments or additions. The Code of Federal Regulations [is] as published by the U.S. Government Printing Office[, 732 North Capitol Street NW, Washington, DC 20401 and is available by calling toll-free (866) 512-1800 or going to] available at <http://bookstore.gpo.gov/> or for mail orders, print and fill out the order form online and mail to U.S. Government Publishing Office, PO Box 979050, St. Louis, MO 63197-9000.

(A) Sample compositing procedures for inorganic contaminants in 40 CFR 141.23(a)(4) of the July 1, [2011] 2020, Code of Federal Regulations are incorporated by reference.

(B) Sample compositing procedures for volatile organic contaminants in 40 CFR 141.24(f)(14) of the July 1, [2011] 2020, Code of Federal Regulations are incorporated by reference.

(C) Sample compositing procedures for synthetic organic contaminants in 40 CFR 141.24(h)(10) of the July 1, [2011] 2020, Code of Federal Regulations are incorporated by reference.

(D) Sample compositing procedures for radiological contaminants in 40 CFR 141.26(a)(4) of the July 1, [2011] 2020, Code of Federal Regulations are incorporated by reference.

(E) Sample compositing procedures for lead and copper in 40 CFR 141.88(a)(1)(iv) of the July 1, [2011] 2020, Code of Federal Regulations are incorporated by reference.

(8) Detection Limits.

(A) Detection limits for inorganic contaminants in 40 CFR 141.23(a)(4)(i) of the July 1, [2011] 2020, Code of Federal Regulations are incorporated by reference. This does not include later amendments or additions. The Code of Federal Regulations [is]

as published by the U.S. Government Printing Office[, 732 North Capitol Street NW, Washington, DC 20401 and is available by calling toll-free (866) 512-1800 or going to] available at <http://bookstore.gpo.gov/> or for mail orders, print and fill out the order form online and mail to U.S. Government Publishing Office, PO Box 979050, St. Louis, MO 63197-9000.

(B) Practical Quantitation Levels (PQL) for lead and copper in 40 CFR 141.89(a)(1)(ii)(A) and (B) of the July 1, [2011] 2020, *Code of Federal Regulations* are incorporated by reference. This does not include later amendments or additions. The *Code of Federal Regulations [is]* as published by the U.S. Government Printing Office[, 732 North Capitol Street NW, Washington, DC 20401 and is available by calling toll-free (866) 512-1800 or going to] available at <http://bookstore.gpo.gov/> or for mail orders, print and fill out the order form online and mail to U.S. Government Publishing Office, PO Box 979050, St. Louis, MO 63197-9000.

(C) Detection limit for volatile organic contaminants in 40 CFR 141.24(f)(7) of the July 1, [2011] 2020, *Code of Federal Regulations* are incorporated by reference. This does not include later amendments or additions. The *Code of Federal Regulations [is]* as published by the U.S. Government Printing Office[, 732 North Capitol Street NW, Washington, DC 20401 and is available by calling toll-free (866) 512-1800 or going to] available at <http://bookstore.gpo.gov/> or for mail orders, print and fill out the order form online and mail to U.S. Government Publishing Office, PO Box 979050, St. Louis, MO 63197-9000.

(D) Detection limits for synthetic organic contaminants in 40 CFR 141.24(h)(13)(ii) and 141.24(h)(18) of the July 1, [2011] 2020, *Code of Federal Regulations* are incorporated by reference. This does not include later amendments or additions. The *Code of Federal Regulations [is]* as published by the U.S. Government Printing Office[, 732 North Capitol Street NW, Washington, DC 20401 and is available by calling toll-free (866) 512-1800 or going to] available at <http://bookstore.gpo.gov/> or for mail orders, print and fill out the order form online and mail to U.S. Government Publishing Office, PO Box 979050, St. Louis, MO 63197-9000.

(E) Detection limits for radiological contaminants in 40 CFR 141.25(c) of the July 1, [2011] 2020, *Code of Federal Regulations* are incorporated by reference. This does not include later amendments or additions. The *Code of Federal Regulations [is]* as published by the U.S. Government Printing Office[, 732 North Capitol Street NW, Washington, DC 20401 and is available by calling toll-free (866) 512-1800 or going to] available at <http://bookstore.gpo.gov/> or for mail orders, print and fill out the order form online and mail to U.S. Government Publishing Office, PO Box 979050, St. Louis, MO 63197-9000.

(F) Detection limits for disinfection by[-]products in 40 CFR 141.64 of the July 1, [2011] 2020, *Code of Federal Regulations* are incorporated by reference. This does not include later amendments or additions. The *Code of Federal Regulations [is]* as published by the U.S. Government Printing Office[, 732 North Capitol Street NW, Washington, DC 20401 and is available by calling toll-free (866) 512-1800 or going to] available at <http://bookstore.gpo.gov/> or for mail orders, print and fill out the order form online and mail to U.S. Government Publishing Office, PO Box 979050, St. Louis, MO 63197-9000.

(9) Analytical Methods for Source Water Monitoring. Unless substitute methods are approved by the department, analysis shall be conducted in accordance with the analytical methods in 40 CFR 141.402(c) of the July 1, [2011] 2020, *Code of Federal Regulations*, which are incorporated by reference. This does not include later amendments or additions. The *Code of Federal Regulations [is]* as published by the U.S. Government Printing Office[, 732 North Capitol Street NW, Washington, DC 20401 and is available by calling toll-free (866) 512-1800 or going to] available at

<http://bookstore.gpo.gov/> or for mail orders, print and fill out the order form online and mail to U.S. Government Publishing Office, PO Box 979050, St. Louis, MO 63197-9000.

AUTHORITY: sections 640.100[, RSMo Supp. 2014,] and [section] 640.125.1., RSMo [2000] 2016. Original rule filed May 4, 1979, effective Sept. 14, 1979. For intervening history, please consult the *Code of State Regulations*. Amended: Filed April 29, 2021.

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 OF PUBLIC HEARING AND NOTICE TO SUBMIT COMMENTS: A public hearing on this proposed amendment will begin at 10:00 a.m., July 7, 2021. Due to concerns regarding the novel coronavirus, or COVID-19, the public hearing will be held via Webex at the following URL: <https://stateofmo.webex.com/webappng/sites/stateofmo/meeting/download/b8ecd8855d9f456cb0473edf5e58452a?siteurl=stateofmo&MTID=m2d6bf1d6e815f66a023db3e04e82f991>. The telephone conference line is 1-650-479-3207, the meeting access number is 177 796 9007, and the password is SDWC. Persons that wish to give testimony at the hearing and to be sworn in by the court reporter over the phone must register with sheri.fry@dnr.mo.gov or by phone at 573-526-2957. Opportunity to be sworn in by the court reporter over the phone to give testimony at the hearing shall be afforded to any interested person. Interested persons may submit a statement in support of or in opposition to this proposed amendment until 5:00 p.m., July 15, 2021. Send online comments via the proposed rule web page at <https://apps5.mo.gov/proposed-rules/welcome.action#OPEN>, email comments to sheri.fry@dnr.mo.gov, or written comments to Public Drinking Water Branch Rule Coordinator, Missouri Department of Natural Resources' Water Protection Program, PO Box 176, Jefferson City, MO 65102-0176.

Title 10—DEPARTMENT OF NATURAL RESOURCES Division 60—Safe Drinking Water Commission Chapter 5—Laboratory and Analytical Requirements

PROPOSED AMENDMENT

10 CSR 60-5.020 Laboratory Certification. The department is amending section (1); subsections (2)(A), (3)(A) and (B), (4)(A) and (D), (5)(A) and (B), and (6)(A); adding new sections (8), (9), (10), (11), and (12); and renumbering as necessary.

PURPOSE: This amendment clarifies the application process for laboratories requiring certification from the department for the analysis of public drinking water samples, updates language on the source of performance evaluation samples, updates regulatory citations, and adds new sections for provisional certification, interim certification, denial, revocation, and reporting of significant changes.

(1) For the purpose of determining compliance with this chapter, analytical results will be acceptable only if the samples have been analyzed by a laboratory certified by the department.

(A) Any laboratory seeking certification from the department for chemical or bacteriological analyses shall—

1. Submit a completed application, in a format provided by the department, with the applicable fee(s) pursuant to 10 CSR 60-16.020;

2. Successfully pass a certification audit conducted by the department or the Department of Health and Senior Services; and

3. Demonstrate proficiency pursuant to the requirements of this rule through the analysis of performance evaluation samples.

(B) Any laboratory seeking certification for chemical or bacteriological analyses by reciprocity shall—

1. Submit a completed application, in a format provided by the department, with the applicable certification fee pursuant to 10 CSR 60-16.020. An audit fee is not required if the audit is not performed by the department or the Department of Health and Senior Services;

2. Submit a copy of the successful audit from the appropriate certifying authority granting the certification and a copy of the certificate with the valid expiration date; and

3. Demonstrate proficiency pursuant to the requirements of this rule through the analysis of performance evaluation samples.

(C) Certification will be issued for a period of three (3) years.

(2) To receive approval to conduct analyses for antimony, asbestos, barium, beryllium, cadmium, chromium, cyanide, fluoride, mercury, nickel, nitrate, nitrite, selenium, and thallium the laboratory must—

(A) Analyze performance evaluation samples [which include those substances provided by the Environmental Protection Agency (EPA) Environmental Monitoring and Support Laboratory or equivalent samples provided by the department;] provided by a nationally accredited proficiency-testing provider at least once per year for each analyte and by each method used to analyze compliance samples for which the laboratory seeks certification; and

(B) Achieve quantitative results on the analyses that are within the following acceptance limits:

Contaminant	Acceptance Limit
Antimony	±30% at ≥0.006 mg/l
Asbestos	2 standard deviations based on study statistics
Barium	±15% at ≥0.15 mg/l
Beryllium	±15% at ≥0.001 mg/l
Cadmium	±20% at ≥0.002 mg/l
Chromium	±15% at ≥0.01 mg/l
Copper	±10% at ≥0.50 mg/l
Fluoride	±10% at ≥to 10 mg/l
Lead	±30% at ≥0.005 mg/l
Mercury	±30% at ≥0.0005 mg/l
Nickel	±15% at ≥0.01 mg/l
Nitrate	±10% at ≥0.4 mg/l
Nitrite	±15% at ≥0.4 mg/l
Selenium	±20% at ≥0.01 mg/l
Thallium	±30% at ≥0.002 mg/l

(3) To receive certification to conduct analyses for the contaminants in 10 CSR 60-4.100(2)(A)/2./1.-/7./8. and (B)1.-13., the laboratory must—

(A) Analyze performance evaluation samples [which include these substances provided by EPA Environmental Monitoring and Support Laboratory or equivalent samples provided by the department] provided by a nationally accredited proficiency-testing provider at least once per year for each analyte and by each method used to analyze compliance samples for which the laboratory seeks certification;

(B) Achieve the quantitative acceptance limits in subsections (3)(C) and (D) of this rule for at least eighty percent (80%) of the regulated organic chemicals listed in 10 CSR 60-4.100(2)(A)/2./1.-/7./8. and (B)1.-13.;

(4) To receive certification for vinyl chloride, the laboratory must—

(A) Analyze performance evaluation samples provided by [EPA Environmental Monitoring and Support Laboratory or equivalent samples provided by the department] a nationally accredited

proficiency-testing provider at least once per year for each analyte and by each method used to analyze compliance samples for which the laboratory seeks certification;

(D) Obtain certification for the contaminants listed in 10 CSR 60-4.100(2)(A)/2./1.-/7./8. and (B)1.-13.

(5) To receive certification to conduct analyses for the contaminants in 10 CSR 60-4.040(1), the laboratory must—

(A) Analyze performance evaluation samples [which include those substances provided by EPA Environmental Monitoring and Support Laboratory or equivalent samples provided by the department.] provided by a nationally accredited proficiency-testing provider at least once per year for each analyte and by each method used to analyze compliance samples for which the laboratory seeks certification; and

(B) Achieve quantitative results on the analyses that are within the following acceptance limits:

Contaminant	Acceptance Limit
	(percent)
2,3,7,8-TCDD (Dioxin)	2 standard deviations
2,4-D	±50
2,4,5-TP	±50
Alachlor	±45
[Aldicarb	2 standard deviations
Aldicarb sulfoxide	2 standard deviations
Aldicarb sulfone	2 standard deviations]
Atrazine	±45
Benzo(a)pyrene	2 standard deviations
Carbofuran	±45
Chlordane	±45
Dalapon	2 standard deviations
Dibromochloropropane	±40
Di(2-ethylhexyl)adipate	2 standard deviations
Di(2-ethylhexyl)phthalate	2 standard deviations
Dinoseb	2 standard deviations
Diquat	2 standard deviations
Endothall	2 standard deviations
Endrin	±45
Ethylene dibromide	±40
Glyphosate	2 standard deviations
Heptachlor	±45
Heptachlor epoxide	±45
Hexachlorobenzene	2 standard deviations
Hexachlorocyclopentadiene	2 standard deviations
Lindane	±45
Methoxychlor	±45
Oxamyl	2 standard deviations
Polychlorinated biphenyls (PCBs) (as decachlorobiphenyl)	0—200
Picloram	2 standard deviations

Simazine	2 standard deviations
Toxaphene	±45
Pentachlorophenol	±50

(6) To receive approval to conduct analyses for copper and lead, the laboratory must—

(A) Analyze performance evaluation samples *[which include those substances provided by EPA Environmental Monitoring and Support Laboratory or equivalent samples provided by the department]* provided by a nationally accredited proficiency-testing provider at least once per year for each analyte and by each method used to analyze compliance samples for which the laboratory seeks certification;

(8) Provisional Certification.

(A) The department may, at its discretion, issue provisional certification to a laboratory that does not meet the criteria for full certification but is able to demonstrate the ability to consistently produce valid data within the acceptance limits specified in 10 CSR 60-5.

(B) A provisionally certified laboratory may analyze drinking water samples for compliance purposes, if the laboratory notifies its clients of its downgraded status in writing, on all reports.

(C) A provisionally certified laboratory may submit a written request for full certification, which the department will grant upon demonstration to the department's satisfaction that the deficiencies that resulted in the provisional certification have been corrected.

(9) Interim Certification.

(A) In the event the department or Department of Health and Senior Services cannot perform an onsite audit for any reason, the department may, at its discretion, issue interim certification until an onsite audit can be completed.

(B) Upon successful completion of the laboratory audit, the department will issue full certification to the laboratory.

(10) Denial or Revocation of Laboratory Certificate.

(A) The department may deny an application for certification, in part or in whole, if the applying laboratory is unqualified, cannot consistently produce valid data, has practiced fraud or deceit in applying for the certificate, or has willfully violated any provision of 10 CSR 60.

(B) The department may revoke the certificate(s) of a laboratory, in part or in whole, if the department determines the laboratory has practiced fraud or deceit in obtaining the certificate; exhibited gross negligence, malpractice, or incompetence; misled or lied to a government official regarding water sample analysis; participated in sample tampering or selective sampling; falsified sample results required by 10 CSR 60; or willfully violated 10 CSR 60.

(C) The department will issue a notice of denial or revocation in writing and delivered by hand or certified mail to the laboratory's last known address. The notice shall state the reason(s) for denial or revocation and the effective date of the denial or revocation. Any laboratory whose certification is denied or revoked may appeal to the Administrative Hearing Commission pursuant to section 621.250, RSMo.

(D) A laboratory whose certificate was revoked may reapply for full certification by submitting a written request, which the department will grant upon demonstration to the department's satisfaction that the deficiencies that resulted in the revocation have been corrected.

(E) The department will not grant certification by reciprocity during the time period a laboratory's primary certification is revoked.

(11) Any laboratory whose certification is downgraded, denied,

or revoked in whole or in part by the department may appeal to the Administrative Hearing Commission pursuant to section 621.250, RSMo.

(12) Notification of Major Changes. Certified laboratories shall notify the department in writing within thirty (30) days of major changes in personnel, equipment, or laboratory location. A major change in personnel occurs when the laboratory loses or replaces the laboratory supervisor, or when a trained and experienced analyst no longer is available to analyze a particular parameter for which certification has been granted.

~~[(8)]~~(13) The department has the authority to allow the use of previously collected monitoring data for purposes of monitoring, if the data were collected and analyzed in accordance with the requirements of this rule.

~~[(9)]~~(14) All lead levels measured between the Practical Quantification Level (PQL) and Method Detection Limit (MDL) must be either reported as measured or they can be reported as one-half (1/2) the PQL (0.0025 mg/l). All levels below the lead MDL must be reported as zero (0).

~~[(10)]~~(15) All copper levels measured between the PQL and the MDL must be either reported as measured or they can be reported as one-half (1/2) the PQL (0.015 mg/l). All levels below the copper MDL must be reported as zero (0).

~~[(11)]~~(16) Operational monitoring measurements required by 10 CSR 60-4.080(3) shall be performed on-site by persons acceptable to the department.

~~[(12)]~~(17) The department will consider acceptance of analytical results from out-of-state laboratories upon written request.

AUTHORITY: section 640.100, RSMo [Supp. 1999] 2016. Original rule filed May 4, 1979, effective Sept. 14, 1979. For intervening history, please consult the Code of State Regulations. Amended: Filed April 29, 2021.

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 OF PUBLIC HEARING AND NOTICE TO SUBMIT COMMENTS: A public hearing on this proposed amendment will begin at 10:00 a.m., July 7, 2021. Due to concerns regarding the novel coronavirus, or COVID-19, the public hearing will be held via Webex at the following URL: <https://stateofmo.webex.com/webappng/sites/stateofmo/meeting/download/b8ecd8855d9f456cb0473edf5e58452a?siteurl=stateofmo&MTID=m2d6bf1d6e815f66a023db3e04e82f991>. The telephone conference line is 1-650-479-3207, the meeting access number is 177 796 9007, and the password is SDWC. Persons that wish to give testimony at the hearing and to be sworn in by the court reporter over the phone must register with sheri.fry@dnr.mo.gov or by phone at 573-526-2957. Opportunity to be sworn in by the court reporter over the phone to give testimony at the hearing shall be afforded to any interested person. Interested persons may submit a statement in support of or in opposition to this proposed amendment until 5:00 p.m., July 15, 2021. Send online comments via the proposed rule web page at <https://apps5.mo.gov/proposed-rules/welcome.action#OPEN>, email comments to sheri.fry@dnr.mo.gov, or written comments to Public Drinking Water Branch Rule Coordinator, Missouri Department of Natural Resources' Water Protection Program, PO Box 176, Jefferson City, MO 65102-0176.

**Title 10—DEPARTMENT OF NATURAL RESOURCES
Division 60—Safe Drinking Water Commission
Chapter 14—Operator Certification**

PROPOSED AMENDMENT

10 CSR 60-14.020 Certification of Public Water System Operators.

The department is amending subsections (2)(B), (3)(B) and (C), (4)(F), (5)(C), and (8)(E) and (G).

PURPOSE: This amendment removes fee language from this rule and adds citations to new fee rule language in Chapter 16.

(2) Application for Certification Examination.

(B) The application fee for certification **examination** as a water treatment facility or a water distribution system operator *[shall be forty-five dollars (\$45) and]* shall accompany the application. *[This fee includes the initial examination fee.]* **The application fee is set forth in 10 CSR 60-16.040.**

(3) Examination.

(B) A passing score of seventy percent (70%) is required *[in order]* to become certified.

(C) Any examinee who fails to receive a passing grade may not repeat that level examination for a period of not less than sixty (60) days. The applicant must submit a new application for each examination. *A fee of twenty dollars (\$20) shall accompany the application for each subsequent exam at that level]* **with the associated fee set forth in 10 CSR 60-16.040.**

(4) Certification Without Examination (Grandparenting).

(F) Grandparented operators must, within three (3) years of certification, meet all requirements for renewing the grandparented certificate. In order for a grandparented certificate to be renewed the following conditions must be met:

1. The water system owner must certify in writing to the department that the operator named on the certificate continues to be an operator in responsible charge for the public water system;

2. A completed renewal application and **the associated fee** *[of forty-five dollars (\$45)]* **set forth in 10 CSR 60-16.040** must be submitted for each certificate; and

3. The department-approved renewal training must be completed prior to the expiration of the certificate.

(5) Reciprocity.

(C) *[Application for reciprocity shall be made]* **Within one hundred eighty (180) days after beginning employment with a public water system in Missouri, an operator shall apply for reciprocity** on the form provided by the department and **shall submit/***ted with an]* **to the department the associated application fee** *[of sixty-five dollars (\$65) to the department within one hundred eighty (180) days after beginning employment with a public water system in Missouri]* **set forth in 10 CSR 60-16.040.**

(8) Certificate Renewal.

(E) *[An application for renewal]* **An operator shall** *[be made]* **apply for renewal** on the form provided by the department prior to the lapse of the operator's certificate. A completed renewal application and **the associated fee** *[of forty-five dollars (\$45)]* **set forth in 10 CSR 60-16.040** must be submitted for each certificate.

(G) A late fee *[of ten dollars (\$10) per month, up to a total of twenty dollars (\$20),]* shall be charged for any certificate renewed after the expiration date **as set forth in 10 CSR 60-16.040.**

AUTHORITY: section 640.100, RSMo 2016. Original rule filed July 11, 1986, effective Jan. 1, 1987. For intervening history, please consult the Code of State Regulations. Amended: Filed April 29, 2021.

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 OF PUBLIC HEARING AND NOTICE TO SUBMIT COMMENTS: A public hearing on this proposed amendment will begin at 10:00 a.m., July 7, 2021. Due to concerns regarding the novel coronavirus, or COVID-19, the public hearing will be held via Webex at the following URL: <https://stateofmo.webex.com/webappng/sites/stateofmo/meeting/download/b8eccd8855d9f456cb0473edf5e58452a?siteurl=stateofmo&MTID=m2d6bf1d6e815f66a023db3e04e82f991>. The telephone conference line is 1-650-479-3207, the meeting access number is 177 796 9007, and the password is SDWC. Persons that wish to give testimony at the hearing and to be sworn in by the court reporter over the phone must register with sheri.fry@dnr.mo.gov or by phone at 573-526-2957. Opportunity to be sworn in by the court reporter over the phone to give testimony at the hearing shall be afforded to any interested person. Interested persons may submit a statement in support of or in opposition to this proposed amendment until 5:00 p.m., July 15, 2021. Send online comments via the proposed rule web page at <https://apps5.mo.gov/proposed-rules/welcome.action#OPEN>, email comments to sheri.fry@dnr.mo.gov, or written comments to Public Drinking Water Branch Rule Coordinator, Missouri Department of Natural Resources' Water Protection Program, PO Box 176, Jefferson City, MO 65102-0176.

**Title 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 24—Driver License Bureau Rules**

PROPOSED AMENDMENT

12 CSR 10-24.448 Documents Required for Issuance of a Driver License, Nondriver License, or Instruction Permit. The Department of Revenue is amending section (1), adding a new section (3), and renumbering as necessary.

PURPOSE: This amendment expands the Social Security document requirements to permit verbal presentation of Social Security Number, allows for a previously issued driver license to be used as proof of residency for a REAL ID, and authorizes an opt-in process for longer retention of REAL ID source documents.

(1) All applicants for a driver license, nondriver license, or instruction permit must provide one (1) or more documents, in English, that comply with each subsection below.

(B) Proof of Identity: Documents used for purposes of proving identity must contain the applicant's full legal name, date of birth, and match the person's current name unless a change of name is established by a marriage certificate, marriage license, amended birth certificate, divorce decree, or other court order. Only original documents or a photocopy, bearing an original certification by the issuing authority is acceptable.

1. In addition to the documents referenced in (1)(A)1.A.–F. above, the following documents may be used to establish proof of identity:

A. Permanent Resident Card: a valid, unexpired Permanent Resident Card;

B. Valid Foreign Passport stamped approved or processed for an I-551;

C. Unexpired I-94 stamped "Processed for I-551";

D. I-766 and I-688B – an unexpired Employment Authorization Document (EAD);

E. An unexpired foreign passport with a valid, unexpired U.S. Visa affixed accompanied by the approved I-94;

F. Real ID-compliant driver license, nondriver license, or instruction permit.

2. For purposes of issuing a non-REAL ID-compliant duplicate driver license, nondriver license, or temporary permit document, in addition to the documents referenced in paragraph (1)(B)1., the following documents may be used to establish proof of identity:

A. Student Identification card;

B. U.S. Military Identification card;

C. Work Identification card~~/.~~; and

D. Expired Missouri driver license, nondriver license, or instruction permit.

(C) Proof of Social Security Number: *[Applicants who have previously verified their Social Security number, and the license record indicates such verification, may be required to show proof upon subsequent applications.] Applicants who have record of a previously verified Social Security number on file with the department may provide the Social Security number verbally at the time of application. However, the department may still require the applicant to provide a physical document to verify the Social Security number upon request.* The following documents may be used to establish proof of Social Security number:

1. Social Security card;

2. W-2 Form;

3. 1099 – Form; or

4. Payroll stub which includes the applicant's name and ~~/s/~~Social ~~/s/~~Security Number.

Applicants that cannot obtain, or are not eligible for, a Social Security number due to their work-authorization status must provide a letter from the Social Security Administration indicating a ~~/s/~~Social ~~/s/~~Security number will not be issued to them.

(D) Proof of Missouri Residency: "Residence address," "residence," or "resident address" is defined as the location at which a person has been physically present, and that the person regards as home. A residence address is a person's true, fixed, principal, and permanent home, to which a person intends to return and remain, even though currently residing elsewhere. A post office box is not allowed as a residential address.

1. Documents acceptable to verify Missouri residency must be the most recently issued credential. Examples include, but are not limited to, the following:

A. Utility Bill;

B. Paycheck or Government Check;

C. Mortgage, Housing, or Leasing Document;

D. Tax Records;

E. Voter Registration Card;

F. Property Tax Receipt;

G. Bank Statement;

H. School or College Records;

I. Vehicle Insurance Policy;

J. Medical or Hospital Bill or Record; ~~/and/~~

K. Correspondence from Recognized Organizations~~/.~~; and

L. Correspondence from the State of Missouri.

2. For applicants under the age of twenty-one (21):

A. A parent or legal guardian may provide one (1) of the documents listed above and a written statement that specifies the applicant resides in their household as proof of residential address for the applicant; or

B. Applicants under the age of twenty-one (21) may also present any document below which clearly indicates their full name and residential address. Examples of other acceptable residential address verification documents for applicants under the age of twenty-one (21) include recent~~/:~~—

(I) Missouri School records;

(II) Mailed correspondence from a hospital or medical

practitioner, including physician billing statements and insurance statements; or

(III) Mailed correspondence issued by organizations such as~~/:~~—

(a) Boy Scouts of America;

(b) Girl Scouts of America;

(c) Boys and Girls Club of America;

(d) Missouri Department of Conservation; or

(e) Mailed correspondence from other well-established organizations or programs containing the name and address of the applicant.

Applicants must present one (1) document proving Missouri residency for purposes of issuing a non-REAL ID-compliant driver license, nondriver license, or instruction permit. Applicants must present two (2) documents proving Missouri residency, from two (2) different issuing sources, for purposes of issuing a REAL ID-compliant driver license, nondriver license, or instruction permit. **Applicants may present their current, unexpired Missouri driver license, nondriver license, or instruction permit for purposes of meeting one (1) of the two (2) documents required for issuance of a REAL ID-compliant document.** Applicants requesting a separate mailing address for a REAL ID-compliant or non- REAL ID-compliant document must present one (1) additional document as proof that the mailing address is valid.

(3) Applicants may expressly request and authorize the department to retain their source documents for a period of time greater than ten (10) years.

~~/3/~~(4) For purposes of the fee waiver contained in section 302.185, RSMo, applicants may not be eligible for a duplicate license if they are applying within their renewal period, which is six (6) months (184 days) before or after the expiration date of a previously issued non-REAL ID-compliant driver license or nondriver license.

~~/4/~~(5) Applicants issued a nondriver license for voting purposes at no cost pursuant to section 115.427, RSMo, will be required to pay any applicable fees to apply for and obtain a duplicate REAL ID-compliant nondriver license.

~~/5/~~(6) Applicants seventy (70) years of age or older desiring to obtain a REAL ID-compliant nondriver license will be issued a six- (6-) year nondriver license in lieu of a nonexpiring nondriver license issued pursuant to section 302.181, RSMo, provided they meet all other requirements contained in Chapter 302, RSMo.

AUTHORITY: sections 302.130, [302.171,] 302.177, [302.181, 302.720,] and 302.735, RSMo 2016, and sections 302.170, 302.171, 302.181, and 302.720, RSMo Supp. [2018] 2020. Original rule filed March 27, 1998, effective Sept. 30, 1998. For intervening history, please consult the Code of State Regulations. Amended: Filed April 29, 2021.

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 Revenue, Administration Division, 301 W High Street, Room 218, 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 13—DEPARTMENT OF SOCIAL SERVICES
Division 70—MO HealthNet Division
Chapter 15—Hospital Program

PROPOSED AMENDMENT

13 CSR 70-15.160 [Prospective] Outpatient Hospital Services Reimbursement Methodology. The MO HealthNet Division is amending the rule title, adding a new section (5), and removing the last four pages, which is the Outpatient Surgical Procedures on a Fee Schedule.

PURPOSE: This amendment changes the methodology for reimbursement of outpatient services provided by hospitals enrolled in the MO HealthNet program. Section (5) establishes an outpatient simplified fee schedule in place of the current prospective outpatient payment percentage.

PURPOSE: [This rule establishes a prospective outpatient reimbursement methodology for hospitals in place of the current retrospective reimbursement methodology. This rule establishes the methodology for setting a hospital's prospective outpatient payment percentage for hospital services effective July 1, 2002.] This rule establishes the payment methodology for outpatient hospital services.

(5) Outpatient Simplified Fee Schedule (OSFS) Payment Methodology.

(A) Definitions. The following definitions will be used in administering section (5) of this rule:

1. **Ambulatory Payment Classification (APC).** Medicare's ambulatory payment classification assignment groups of Current Procedural Terminology (CPT) or Healthcare Common Procedures Coding System (HCPCS) codes. APCs classify and group clinically similar outpatient hospital services that can be expected to consume similar amounts of hospital resources. All services within an APC group have the same relative weight used to calculate the payment rates;

2. **APC conversion factor.** The unadjusted national conversion factor calculated by Medicare effective January 1 of each year, as published with the Medicare OPSS Final Rule, and used to convert the APC relative weights into a dollar payment. "The Medicare OPSS Final Rule" is incorporated by reference and made a part of this rule as published by the Office of the Federal Register, 800 North Capitol St. NW, Suite 700, Washington, DC 20408, and available at <https://www.govinfo.gov/content/pkg/FR-2020-12-29/pdf/2020-26819.pdf>, December 29, 2020. This rule does not incorporate any subsequent amendments or additions;

3. **APC relative weight.** The national relative weights calculated by Medicare and listed in the January *Addendum B* of each year;

4. **Current Procedural Terminology (CPT).** A medical code set that is used to report medical, surgical, and diagnostic procedures and services to entities such as physicians, health insurance companies, and accreditation organizations;

5. **Dental procedure codes.** The procedure codes found in the Code on Dental Procedures and Nomenclature (CDT), a national uniform coding method for dental procedures maintained by the American Dental Association;

6. **Federally-Deemed Critical Access.** Hospitals that meet the federal definition found in section 1820(c)(2)(B) of the Social Security Act;

7. **HCPCS.** The national uniform coding method maintained by the Centers for Medicare and Medicaid Services (CMS) that incorporates the American Medical Association (AMA) Physicians CPT and the three HCPCS unique coding levels, I, II, and III;

8. **Medicare Inpatient Prospective Payment System (IPPS) wage index.** The wage area index values are calculated annually

by Medicare, published as part of the Medicare IPSS Final Rule;

9. **Missouri conversion factor.** The single, statewide conversion factor used by the MO HealthNet Division (MHD) to determine the APC-based fees, uses a formula based on Medicare OPSS. The formula consists of: sixty percent (60%) of the APC conversion factor, as defined in paragraph (5)(A)2. multiplied by the St. Louis, MO Medicare IPSS wage index value, plus the remaining forty percent (40%) of the APC conversion factor, with no wage index adjustment;

10. **Nominal charge provider.** A nominal charge provider is determined from the fourth prior year audited Medicaid cost report. The hospital must meet the following criteria:

A. A public non-state governmental acute care hospital with a low income utilization rate (LIUR) of at least fifty percent (50%) and a Medicaid inpatient utilization rate (MIUR) greater than one (1) standard deviation from the mean, and is licensed for fifty (50) inpatient beds or more and has an occupancy rate of at least forty percent (40%). The hospital must meet one (1) of the federally mandated Disproportionate Share qualifications; or

B. The hospital is a public hospital operated by the Department of Mental Health primarily for the care and treatment of mental disorders;

11. **Outpatient Prospective Payment System (OPSS).** Medicare's hospital outpatient prospective payment system mandated by the Balanced Budget Refinement Act of 1999 (BBRA) and the Medicare, Medicaid, and State Children's Health Insurance Program (SCHIP) Benefits Improvement and Protection Act (BIPA) of 2000; and

12. **Payment level adjustment.** The percentage applied to the Medicare fee to derive the OSFS fee.

(B) Effective for dates of service beginning July 1, 2021, outpatient hospital services shall be reimbursed on a predetermined fee-for-service basis using an OSFS based on the APC groups and fees under the Medicare Hospital OPSS. When service coverage and payment policy differences exist between Medicare OPSS and Medicaid, MHD policies and fee schedules are used. The fee schedule will be updated as follows:

1. MHD will review and adjust the OSFS annually on July 1 based on the payment method described in subsection (5)(D); and

2. The OSFS is incorporated by reference and made a part of this rule as published by the Department of Social Services, MO HealthNet Division, 615 Howerton Court, Jefferson City, MO 65109, at its website at <https://dss.mo.gov/mhd/providers/files/outpatient-simplified-fee-schedule.pdf>, March 24, 2021. This rule does not incorporate any subsequent amendments or additions.

(C) Payment will be the lower of the provider's charge or the payment as calculated in subsection (5)(D).

(D) Fee schedule methodology. Fees for outpatient hospital services covered by the MO HealthNet program are determined by the HCPCS procedure code at the line level and the following hierarchy:

1. The APC relative weight or payment rate assigned to the procedure in the Medicare OPSS *Addendum B* is used to calculate the fee for the service. Fees derived from APC weights and payment rates are established using the Medicare OPSS *Addendum B* effective as of January 1 of each year as published by the CMS for Medicare OPSS. The Medicare OPSS *Addendum B* is incorporated by reference and made a part of this rule as published by the Centers for Medicare and Medicaid Services, 7500 Security Boulevard, Baltimore, MD 21244, and available at <https://www.cms.gov/license/ama?file=/files/zip/addendum-b-january-2021.zip>, December 29, 2020. This rule does not incorporate any subsequent amendments or additions.

A. The fee is calculated using the APC relative weight multiplied by the Missouri conversion factor. The resulting amount is then multiplied by the payment level adjustment of ninety percent (90%) to derive the OSFS fee.

(I) The APC relative weight is defined in paragraph

(5)(A)3.

(II) The Missouri conversion factor is defined in paragraph (5)(A)9.

(III) The payment level adjustment is defined in paragraph (5)(A)12.

B. For those APCs with no assigned relative weight, ninety percent (90%) of the Medicare APC payment rate is used as the fee;

2. If there is no APC relative weight or APC payment rate established for a particular service in the Medicare OPSS Addendum B, then the MHD approved fee will be ninety percent (90%) of the rate listed on other Medicare fee schedules, effective as of January 1 of each year: *Clinical Laboratory Fee Schedule*; *Physician Fee Schedule*; and *Durable Medical Equipment Prosthetics/Orthotics and Supplies Fee Schedule*, applicable to the outpatient hospital service.

A. The Medicare *Clinical Laboratory Fee Schedule* is incorporated by reference and made a part of this rule as published by the Centers for Medicare and Medicaid Services, 7500 Security Boulevard, Baltimore, MD 21244, and available at <https://www.cms.gov/license/ama?file=/files/zip/21clabq1.zip>, January 5, 2021. This rule does not incorporate any subsequent amendments or additions.

B. The Medicare *Physician Fee Schedule* is incorporated by reference and made a part of this rule as published by the Centers for Medicare and Medicaid Services, 7500 Security Boulevard, Baltimore, MD 21244, and available at <https://www.cms.gov/medicare/medicare-fee-service-payment-physicianfeeschedpfs-carrier-specific-files/all-states-0> January 4, 2021. This rule does not incorporate any subsequent amendments or additions.

C. The Medicare *Durable Medical Equipment Prosthetics/Orthotics and Supplies Fee Schedule* is incorporated by reference and made a part of this rule as published by the Centers for Medicare and Medicaid Services, 7500 Security Boulevard, Baltimore, MD 21244, and available at <https://www.cms.gov/medicare/medicare-fee-service-payment-dmeposfeescheddme-pos-fee-schedule/dme21>, December 2, 2020. This rule does not incorporate any subsequent amendments or additions;

3. Fees for dental procedure codes in the outpatient hospital setting are calculated based on thirty-eight and one half percent (38.5%) of the fiftieth percentile fee for Missouri reflected in the 2021 *National Dental Advisory Service* (NDAS). The 2021 NDAS is incorporated by reference and made a part of this rule as published by Wasserman Medical & Dental at its website at <https://wasserman-medical.com/product-category/dental/ndas/>, and available at the MO HealthNet Division, 615 Howerton Court, Jefferson, City MO 65102, April 20, 2021. This rule does not incorporate any subsequent amendments or additions;

4. If there is no APC relative weight, APC payment rate, other Medicare fee schedule rate, or NDAS rate established for a covered outpatient hospital service, then a MO HealthNet fee will be determined using the MHD *Dental, Medical, Other Medical, or Independent Lab - Technical Component* fee schedules.

A. The MHD *Dental Fee Schedule* is incorporated by reference and made a part of this rule as published by the Department of Social Services, MO HealthNet Division, 615 Howerton Court, Jefferson City, MO 65109, at its website at <https://dss.mo.gov/mhd/providers/pages/cptagree.htm>, April 12, 2021. This rule does not incorporate any subsequent amendments or additions.

B. The MHD *Medical Fee Schedule* is incorporated by reference and made a part of this rule as published by the Department of Social Services, MO HealthNet Division, 615 Howerton Court, Jefferson City, MO 65109, at its website at <https://dss.mo.gov/mhd/providers/pages/cptagree.htm>, April 12, 2021. This rule does not incorporate any subsequent amendments or additions.

C. The MHD *Other Medical Fee Schedule* is incorporated by reference and made a part of this rule as published by the Department of Social Services, MO HealthNet Division, 615 Howerton Court, Jefferson City, MO 65109, at its website at <https://dss.mo.gov/mhd/providers/pages/cptagree.htm>, April 12, 2021. This rule does not incorporate any subsequent amendments or additions.

D. The MHD *Independent Lab—Technical Component Fee Schedule* is incorporated by reference and made a part of this rule as published by the Department of Social Services, MO HealthNet Division, 615 Howerton Court, Jefferson City, MO 65109, at its website at <https://dss.mo.gov/mhd/providers/pages/cptagree.htm>, April 12, 2021. This rule does not incorporate any subsequent amendments or additions;

5. Federally-Deemed Critical Access hospitals will receive an additional forty percent (40%) of the rate as determined in paragraph (5)(B)2. for each billed procedure code; and

6. Nominal charge providers will receive an additional twenty-five percent (25%) of the rate as determined in paragraph (5)(B)2. for each billed procedure code.

(E) Packaged services. MHD adopts Medicare guidelines for procedure codes identified as “Items and Services Packaged into APC Rates” under Medicare OPSS Addendum D1. These procedures are designated as always packaged. Claim lines with packaged procedure codes will be considered paid but with a payment of zero. The Medicare OPSS Addendum D1 is incorporated by reference and made a part of this rule as published by the Centers for Medicare and Medicaid Services, 7500 Security Boulevard, Baltimore, MD 21244, and available at https://www.cms.gov/medicare/medicare-fee-for-service-payment/hospitaloutpatientpps/downloads/cms1392fc_addendum_d1.pdf, December 29, 2020. This rule does not incorporate any subsequent amendments or additions.

(F) Inpatient only services. MHD adopts Medicare guidelines for procedure codes identified as “Inpatient Procedures” under Medicare OPSS Addendum D1. These procedures are designated as inpatient only (referred to as the inpatient only (IPO) list). Claim lines with inpatient only procedures will not be paid under the OSFS.

(G) Drugs. Effective for dates of service beginning April 1, 2019, outpatient drugs are reimbursed in accordance with the methodology described in 13 CSR 70-20.070.

(H) Payment for outpatient hospital services under this rule will be final, with no cost settlement.

AUTHORITY: sections 208.153, 208.201, and 660.017, RSMo 2016, and section 208.152, RSMo Supp. [2018] 2020. Emergency rule filed June 20, 2002, effective July 1, 2002, expired Feb. 27, 2003. Original rule filed June 14, 2002, effective Jan. 30, 2003. For intervening history, please consult the Code of State Regulations. Amended: Filed April 21, 2021.

PUBLIC COST: This proposed amendment is estimated to initially save political subdivision or state agencies between twenty-eight million, one hundred thousand dollars (\$28,100,000) and seventy million dollars (\$70,000,000) in SFY 2022. This proposed amendment is anticipated to initially cost in state public entities between four hundred ninety thousand dollars (\$490,000) and six million, four hundred thousand dollars (\$6,400,000) in SFY 2022.

PRIVATE COST: This proposed amendment is anticipated to initially cost in state private entities between twelve million, four hundred thousand dollars (\$12,400,000) and thirty-five million, two hundred thousand dollars (\$35,200,000) in SFY 2022. This proposed amendment is anticipated to initially cost out of state entities between sixteen million, two hundred thousand dollars (\$16,200,000) and twenty-eight million, four hundred thousand dollars (\$28,400,000) in SFY

2022.

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Department of Social Services, Legal Services Division-Rulemaking, PO Box 1527, Jefferson City, MO 65102-1527, or by email to Rules.Comment@dss.mo.gov. 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.*

**FISCAL NOTE
PUBLIC COST**

- I. Department Title:** Title 13–Department of Social Services
Division Title: Division 70–MO HealthNet Division
Chapter Title: Chapter 15–Hospital Program

Rule Number and Title:	13 CSR 70-15.160 Outpatient Hospital Services Reimbursement Methodology
Type of Rulemaking:	Proposed Amendment

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
Other Government (Public) & State Hospitals enrolled in MO HealthNet - 33	The estimated cost for SFY 2022 – between (\$490) thousand and \$6.4 million
Department of Social Services, MO HealthNet Division	SFY 2022 Impact: Total Savings between \$28.1 million and \$70 million; State Share between \$9.6 million and \$23.8 million

III. WORKSHEET

Other Government (Public) & State Hospitals Cost:	
Estimated Cost for SFY 2022:	
Estimated Cost to State Hospitals	Between (\$7,427,555) and (\$803,818)
Estimated Cost to Other Government (Public) Hospitals	Between (\$6,937,096) and (\$7,239,159)
Total Estimated Cost	Between (\$490,459) and (\$6,435,340)
Department of Social Services, MO HealthNet Division Savings:	
Estimated Savings for SFY 2022:	
Estimated Savings	Between \$28,131,362 and \$70,058,604
Times SFY 2022 State Share Percentage	33.99%
Estimated State Share Savings	Between \$9,561,850 and \$23,812,920

IV. ASSUMPTIONS

This fiscal note reflects the annual estimated impact based on a hospital-by-hospital analysis of the change in reimbursement for hospital outpatient services. The impact represents an estimate of payment using an APC-based fee schedule as the basis compared to the current reimbursement methodology. This fiscal impact includes the impact to both in-state and out-of-state hospitals.

The initial simulation/savings analysis represents an estimate of payment using an APC-based fee schedule. This should not be construed as a forecast or projection of savings. A number of factors need to be considered when looking at the simulated payment results and making decisions in regard to payment levels for the first year of implementation. For example,

- Crosswalks: MO HealthNet crosswalks emergency room/clinic visits to state-specific procedure codes. This practice does not provide the detail needed to determine the level of complexity for a given encounter. The level of complexity drives the fee to a lower or higher payment level.
- Reporting only surgical procedures: MHD requires hospitals to report surgery procedure codes on their outpatient claims with a zero billed amount. These surgery procedure code lines are considered informational only and not for payment. Hospitals submit revenue codes for their facility and supply charges related to the surgery procedure code reported on the claim. Hospitals are paid for these facility and supply charges. The facility and supply revenue codes submitted on the claim are cross-walked to state-specific procedure codes. Therefore, in simulating payment, we were not able to identify the line-level charges for the surgery and tie them to the simulated payment. In addition, there is no way to validate how many surgeries were not billed as reporting-only lines.
- 90% of Medicare and packaging: The simulation was set at 90% of the Medicare fees but does not include Medicare's bundling logic.
- Coding contingency factor: We expect that the transition from payment based on a percent of charges to a fee schedule will result in more detailed procedure and line-level claims data. The new payment method and billing requirements will be driven now based on the Current Procedural Terminology (CPT)/Healthcare Common Procedure Coding System (HCPCS) detail. MHD will have a better idea of what outpatient hospital services are purchased.

**FISCAL NOTE
PRIVATE COST**

- I. Department Title:** Title 13–Department of Social Services
Division Title: Division 70–MO HealthNet Division
Chapter Title: Chapter 15–Hospital Program

Rule Number and Title:	13 CSR 70-15.160 Outpatient Hospital Services Reimbursement Methodology
Type of Rulemaking:	Proposed Amendment

II. SUMMARY OF FISCAL IMPACT

Estimate of the number of entities by class which would likely be affected by the adoption of the proposed rule:	Classification by types of the business entities which would likely be affected:	Estimate in the aggregate as to the cost of compliance with the rule by the affected entities:
In-state hospitals – 79 Out-of-state hospitals – 160	Private and Out-of-State Hospitals enrolled in MO HealthNet	The estimated cost for SFY 2022 between \$28.6 million and \$63.6 million

III. WORKSHEET

Estimated Cost for SFY 2022:	
Estimated Cost to In-State Private Hospitals	Between \$12,421,038 and \$35,182,770
Estimated Cost to Out-of-State Hospitals	Between \$16,200,783 and \$28,440,494
Total Estimated Cost	Between \$28,621,822 and \$63,623,264

IV. ASSUMPTIONS

This fiscal note reflects the annual estimated impact based on a hospital-by-hospital analysis of the change in reimbursement for hospital outpatient services. The impact represents an estimate of payment using an APC-based fee schedule as the basis compared to the current reimbursement methodology. This fiscal impact includes the impact to both in-state and out-of-state hospitals.

The initial simulation/savings analysis represents an estimate of payment using an APC-based fee schedule. This should not be construed as a forecast or projection of savings. A number of factors need to be considered when looking at the simulated payment results and making decisions in regard to payment levels for the first year of implementation. For example,

- Crosswalks: MO HealthNet crosswalks emergency room/clinic visits to state-specific procedure codes. This practice does not provide the detail needed to determine the level of complexity for a given encounter. The level of complexity drives the fee to a lower or higher payment level.

- Reporting only surgical procedures: MHD requires hospitals to report surgery procedure codes on their outpatient claims with a zero billed amount. These surgery procedure code lines are considered informational only and not for payment. Hospitals submit revenue codes for their facility and supply charges related to the surgery procedure code reported on the claim. Hospitals are paid for these facility and supply charges. The facility and supply revenue codes submitted on the claim are cross-walked to state-specific procedure codes. Therefore, in simulating payment, we were not able to identify the line-level charges for the surgery and tie them to the simulated payment. In addition, there is no way to validate how many surgeries were not billed as reporting-only lines.
- 90% of Medicare and packaging: The simulation was set at 90% of the Medicare fees but does not include Medicare's bundling logic.
- Coding contingency factor: We expect that the transition from payment based on a percent of charges to a fee schedule will result in more detailed procedure and line-level claims data. The new payment method and billing requirements will be driven now based on the Current Procedural Terminology (CPT)/Healthcare Common Procedure Coding System (HCPCS) detail. MHD will have a better idea of what outpatient hospital services are purchased.

Title 13—DEPARTMENT OF SOCIAL SERVICES
Division 70—MO HealthNet Division
Chapter 20—Pharmacy Program

PROPOSED AMENDMENT

13 CSR 70-20.070 Drug Reimbursement Methodology. The Department of Social Services is removing current sections (3), (5), and (6), amending new section (3), adding a new section (4), and renumbering as necessary.

PURPOSE: The purpose of this amendment is to remove the outdated reimbursement information for covered drugs and completely remove the reimbursement information for 340B providers. The 340B reimbursement information has been moved concurrently with this amendment to proposed rule 13 CSR 70-20.075.

[(3) Reimbursement for covered drugs dispensed between April 1, 2017, and December 15, 2018, will be determined by applying the following hierarchy method:

- (A) Federal Upper Limit (FUL) price; if there is no FUL;*
- (B) Missouri Maximum Allowed Cost (MAC); if no FUL or MAC;*
- (C) Wholesale Acquisition Cost (WAC) minus three and one-tenth percent (3.1%); or*
- (D) The usual and customary (U&C) charge submitted by the provider if it is lower than the chosen price (FUL, MAC, or WAC).]*

[(4)](3) Effective December 16, 2018, reimbursement for covered drugs will be determined by applying the following hierarchy method:

- (A) National Average Drug Acquisition Cost (NADAC); if there is no NADAC;*
- (B) Missouri Maximum Allowed Cost (MAC); if no NADAC or MAC;*
- (C) Wholesale Acquisition Cost (WAC); or*
- (D) The usual and customary (U&C) charge submitted by the provider if it is lower than the chosen price (NADAC, MAC, or WAC). U&C is defined as the provider's charge to the general public that reflects all advertised savings, discounts, special promotions, or other programs including membership based discounts initiated to reduce prices for product costs available to the general public, a special population, or an inclusive category of customers.*

(4) Reimbursement for covered drugs for 340B providers as defined in 42 USC 256b(a)(4) and 42 USC 1396r-8(a)(5)(B) who carve-in for Medicaid will be calculated according to 13 CSR 70-20.075.

[(5) Between April 1, 2017, and December 15, 2018, reimbursement for covered drugs for 340B providers as defined by the Public Health Service Veterans Health Care Act of 1992 who carve-in for Medicaid will be determined by applying the following method:

- (A) Wholesale Acquisition Cost (WAC) minus forty-nine percent (49%); or*
- (B) The usual and customary (U&C) charge submitted by the provider if it is lower.*

(6) Effective December 16, 2018, reimbursement for covered drugs for 340B providers as defined by the Public Health Service Veterans Health Care Act of 1992 who carve-in for Medicaid will be determined by applying the following method:

- (A) Wholesale Acquisition Cost (WAC) minus twenty-five percent (25%); or*

(B) The usual and customary (U&C) charge submitted by the provider if it is lower.]

[(7)](5) The professional dispensing fee will be calculated according to 13 CSR 70-20.060.

AUTHORITY: sections 208.153, 208.201, and 660.017, RSMo 2016, and section 208.152, RSMo Supp. [2018] 2020. This rule was previously filed as 13 CSR 40-81.150. Original rule filed April 23, 1979, effective Aug. 11, 1979. For intervening history, please consult the Code of State Regulations. Emergency amendment filed April 26, 2021, effective July 1, 2021, expires Feb. 24, 2022. Amended: Filed April 26, 2021.

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 Department of Social Services, Legal Services Division-Rulemaking, PO Box 1527, Jefferson City, MO 65102-1527, or by email to Rules.Comment@dss.mo.gov. 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 13—DEPARTMENT OF SOCIAL SERVICES
Division 70—MO HealthNet Division
Chapter 20—Pharmacy Program

PROPOSED RULE

13 CSR 70-20.075 340B Drug Pricing Program

PURPOSE: This rule establishes the payment methodology for 340B covered entities as defined in section 1927(a)(5)(B) of the Social Security Act that choose to carve-in Medicaid.

(1) 340B covered entities that choose to carve-in Medicaid must provide the Health Resources and Services Administration (HRSA) with their National Provider Identification (NPI) and their MO HealthNet Division (MHD) provider number for each site that carves in for inclusion in the HRSA Medicaid Exclusion File.

(2) 340B covered entities are required to identify 340B purchased drugs at the claims level using the following codes:

- (A) Point-of-sale pharmacy claims: Submission Clarification Code (SCC) 20; and
- (B) Medical and outpatient claims: Modifier JG or TB.

(3) Failure to include the appropriate submission clarification code or modifier on a 340B purchased drug will result in the MHD collecting rebate on the claim and may subject the covered entity to audit penalties. The MHD will deny claims from providers who submit an SCC of 20 or 340B modifier but have not notified HRSA of carve-in status.

(4) Effective July 1, 2021, reimbursement for 340B identified covered drugs for 340B providers as defined by 42 USC 256b(a)(4) and 42 USC 1396r-8(a)(5)(B) who carve-in for Medicaid will be determined by applying the following method:

- (A) 340B purchased drugs dispensed by pharmacy providers will be reimbursed at their actual acquisition cost, up to the 340B Maximum Allowable Cost (MAC) (calculated ceiling price) plus a

professional dispensing fee. Covered entities are required to bill no more than their actual acquisition cost plus the professional dispensing fee.

1. The 340B MAC (calculated ceiling price) is defined as the Average Manufacturer Price (AMP) minus Unit Rebate Agreement (URA); and

(B) Physician-administered drugs purchased through the 340B program will be reimbursed the lesser of the Physician-Administered 340B MAC or the actual acquisition cost submitted by the provider. A professional dispensing fee is not applied to physician-administered drugs.

1. The Physician-Administered 340B MAC is calculated by adding six percent (6%), up to six hundred dollars (\$600), to the calculated ceiling price.

(5) 340B contract pharmacies are not covered under this policy and must carve-out Medicaid from their 340B operation unless MHD approves an exception.

AUTHORITY: sections 208.153, 208.201, and 660.017, RSMo 2016. Emergency rule filed April 26, 2021, effective July 1, 2021, expires Feb. 24, 2022. Original rule filed April 26, 2021.

PUBLIC COST: This proposed rule will cost state agencies or political subdivisions an estimated one- (1-) time implementation cost of twenty-five thousand dollars (\$25,000) and an ongoing cost of ninety thousand dollars (\$90,000) annually.

PRIVATE COST: This proposed rule will cost private entities an estimated thirty-six million six hundred ninety-three thousand one hundred sixty-eight dollars (\$36,693,168) annually.

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Department of Social Services, Legal Services Division-Rulemaking, PO Box 1527, Jefferson City, MO 65102-1527, or by email to Rules.Comment@dss.mo.gov. 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.*

**FISCAL NOTE
PUBLIC COST**

- I. Department Title:** Title 13–Department of Social Services
Division Title: Division 70–MO HealthNet Division
Chapter Title: Chapter 20–Pharmacy Programs

Rule Number and Name:	13 CSR 70-20.075 340B Drug Pricing Program
Type of Rulemaking:	Proposed Rule

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
Missouri Department of Social Services- MO HealthNet	One-time implementation cost of \$25,000 Ongoing annual cost of \$90,000

III. WORKSHEET

MO HealthNet will utilize a contractor to establish the 340B MAC Rates. This contract will have a one-time implementation cost of approximately \$25,000 in addition to the ongoing quarterly file delivery cost of approximately \$90,000 annually.

IV. ASSUMPTIONS

The state assumes a SFY 2022 savings of \$36,693,168 (State \$ \$12,842,609 and Federal \$23,850,559).

**FISCAL NOTE
PRIVATE COST**

- I. Department Title:** Title 13–Department of Social Services
Division Title: Division 70–MO HealthNet Division
Chapter Title: Chapter 20–Pharmacy Programs

Rule Number and Name:	13 CSR 70-20.075 340B Drug Pricing Program
Type of Rulemaking:	Proposed Rule

II. SUMMARY OF FISCAL IMPACT

Estimate of the number of entities by class which would likely be affected by the adoption of the rule:	Classification by types of the business entities which would likely be affected:	Estimate in the aggregate as to the cost of compliance with the rule by the affected entities:
180	Enrolled MO HealthNet Providers enrolled in the 340B program	SFY 2022 \$36,693,168 (State \$12,842,609 and Federal \$23,850,559)

III. WORKSHEET

Beginning 7/1/2021, the new reimbursement methodology for 340B purchased medications will be the lesser of the 340B Maximum Allowed Cost (MAC) based on the calculated ceiling price for medications or the providers usual and customary charge. Pharmacy providers will also receive the standard dispensing fee. All other providers will receive the Physician-Administered 340B MAC which is calculated by adding 6%, up to \$600, to the calculated ceiling price. The current payment to 340B providers is Wholesale Acquisition Cost (WAC) minus 25%. For the timeframe of 10/1/19 – 9/30/2020, 340B providers were reimbursed a total of \$114,365,477. It is anticipated under the new methodology the estimated total reimbursement would be \$78,479,826 resulting in an annual public savings. These figures do not include the dispensing fee, which is covered under 13 CSR 70-20.060.

IV. ASSUMPTIONS

New reimbursement amounts were applied to claims processed from 10/1/2019 – 9/30/2020.

**Title 15—ELECTED OFFICIALS
Division 30—Secretary of State
Chapter 55—Hearings Under Securities Act**

PROPOSED AMENDMENT

15 CSR 30-55.060 Public Hearing. The secretary is deleting one sentence.

PURPOSE: This amendment is removing a sentence regarding appearance of the parties, which is addressed in a new proposed rule.

All hearings shall be open to the public. *[All parties have a right to be present and to be represented by counsel, if they so desire.]* Notice of the hearing will be posted prominently in the Office of the Secretary of State, Securities Division, Missouri State Information Center, Room 229, 600 W. Main, Jefferson City, MO 65101.

AUTHORITY: section 409.6[–605]00, RSMo 2016, and section 409.605, RSMo Supp. [2013] 2020. Original rule filed Aug. 11, 1978, effective Feb. 11, 1979. For intervening history, please consult the Code of State Regulations. Amended: Filed April 23, 2021.

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 via mail with the Office of Secretary of State, PO Box 1276, Jefferson City, MO 65102. 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 30—Secretary of State
Chapter 55—Hearings Under Securities Act**

PROPOSED RULE

15 CSR 30-55.065 Appearance Before the Commissioner

PURPOSE: This rule provides for the appearance of parties in matters before the commissioner.

(1) Any party that files a request for hearing pursuant to 15 CSR 30-55.020(1) is required to appear in person at the hearing scheduled under 15 CSR 30-55.020(4). Failure to appear at the time and location designated in the hearing order provides grounds for the commissioner to sanction the non-appearing party. The commissioner may utilize discretion in imposing such sanction, including, but not limited to, refusing to allow the party to support or oppose claims or defenses, striking pleadings, not allowing the introduction of evidence or the examination of witnesses, and finding the party in default.

(2) It is not sufficient for an individual to appear through counsel.

(3) Any entity that is a party must be represented by a Missouri-licensed attorney.

(4) The Enforcement Section must be represented by a Missouri-

licensed attorney who is a designee of the Commissioner.

(5) The commissioner may allow a party to appear via other means or to appear through an attorney. Any motion for such must be filed fifteen (15) days prior to the date of the hearing scheduled under 15 CSR 30-55.020(4).

AUTHORITY: section 409.600, RSMo 2016, and section 409.605, RSMo Supp. 2020. Original rule filed April 23, 2021.

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

PRIVATE COST: This proposed rule 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 rule via mail with the Office of Secretary of State, PO Box 1276, Jefferson City, MO 65102. 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 section (2) by replacing Summary Page, Form B, and Informational Data form and section (3) by replacing Summary Page, Form B, Informational Summary Page, and Informational Form B.

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

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

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

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

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Summary Page

(20XX)

For School Districts Levying a Single Rate on All Property

Name of Political Subdivision _____ Political Subdivision Code _____ Purpose of Levy _____

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

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

For Political Subdivision Use in Calculating its Tax Rate

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

Certification

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

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

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

based on the certification from the political subdivision: Lines J _____ AA _____ BB _____

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

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Form B

(20XX)

For School Districts Levying a Single Rate on All Property

Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

1. Date of election

2. Ballot language

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

3. Election results

_____ (Yes) _____ (No)

4. Expiration date

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

5. New Proposition C waiver

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

Indicate the election results on the Proposition C waiver

_____ (Yes) _____ (No)

6. Amount of increase approved by voters

(An "increase/decrease of/by")

OR

(a) _____

Stated Rate Approved by Voters

(An "increase/decrease to")

(b) _____

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

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

8. Voter approved increased tax rate to adjust

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Informational Data

(20XX)

For School Districts Levying a Single Rate on All Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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

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

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

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

Informational Summary Page

A. **Prior year tax rate ceiling** (Prior year Informational Summary Page, Line F)

B. **Current year rate computed** (Informational Form A, Line 22 below)

C. **Amount of increase authorized by voters for current year** (Informational Form B, Line 8 below)

D. **Rate to compare to maximum authorized levy** (Line B if no election, otherwise Line C)

E. **Maximum authorized levy** Greater of the 1984 rate or most recent voter approved rate

F. **Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year** (Lower of Line D or E)

Informational Form A

9. **Percentage increase in adjusted valuation** (Form A, Line 4 - Line 8 / Line 8 x 100)

10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission

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

12. **(2019) Tax rate ceiling from prior year** (Informational Summary Page, Line A from above)

13. **Maximum prior year adjusted revenue** from locally assessed property that existed in both years (Line 11 x Line 12 / 100)

14. **Maximum prior year adjusted revenue** from state assessed property before reductions, provided by DESE

15. **Total adjusted prior year revenue** (Line 13 + Line 14)

16. **Permitted reassessment revenue growth**

The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%.
A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0, nor more than 5%.

17. **Additional reassessment revenue permitted** (Line 15 x Line 16)

18. **Total revenue permitted in current year** from property that existed in both years (Line 15 + Line 17)

19. **Estimated current year revenue from state assessed property** before reductions, estimated by school district

19a **New construction and improvements** (Line 19 - Line 14, if negative enter 0)

19b **Adjusted estimated current year revenue from state assessed property** before reductions (Line 19 - Line 19a)

20. **Revenue permitted from existing locally assessed property** (Line 18 - Line 19b)

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

22. **Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo**, if no voluntary reduction was taken (Line 20 / Line 21 x 100)

Informational Form B

7. **Prior year tax rate ceiling to apply voter approved increase to**
(Informational Summary Page, Line A if increase to an existing rate, otherwise 0)

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

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Summary Page

(20XX)

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

Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

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

Table with 5 columns: Residential, Agriculture, Commercial, Personal Property, Prior Method Single Rate. Rows include: A. Prior year tax rate ceiling, B. Current year rate computed, C. Amount of rate increase authorized by voters, D. Rate to compare to maximum authorized levy, E. Maximum authorized levy, F. Current year tax rate ceiling, G. 1. Less required Proposition C (sales tax) reduction, G. 2. Less 20% required reduction 1st class charter county school district, H. Less voluntary reduction by school district, I. Plus allowable recoupment rate, J. Tax rate to be levied, AA. Rate to be levied for debt service, BB. Additional special purposed rate authorized by voters.

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

XX/XX/20XX
(20XX)

Form B

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

Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

1. **Date of election** _____

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

3. **Election results** _____
(Yes) (No)

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

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

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

		Real Estate				
		Residential	Agricultural	Commercial	Personal Property	Total

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

Stated rate approved by voters
(An "increase/decrease to") b. _____

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

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

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

Prior Method Single Rate Calculation for Voter Approved Increase

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

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

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Informational Summary Page

(20XX)

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

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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

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

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		
A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Informational Summary Page, Line F)	_____	_____	_____	_____	_____
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 (Informational Form A, Line 37 & Line 23 prior method)	_____	_____	_____	_____	_____
C. Amount of rate increase authorized by voters for current year if same purpose (Informational Form B, Line 9 & Line 12 prior method)	_____	_____	_____	_____	_____
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 the most recent voter approved rate	_____	_____	_____	_____	_____
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws based on prior year tax rate ceiling (Lower of Line D or Line E)	_____	_____	_____	_____	_____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX
(20XX)

Informational Form B

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

Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

1. **Date of election** _____

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

3. **Election results** _____
(Yes) (No)

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

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

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

Real Estate		Personal Property	Total
Residential	Agricultural		

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

Stated rate approved by voters
(An "increase/decrease to") b. _____

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

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

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

Prior Method Single Rate Calculation for Voter Approved Increase

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

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

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

AUTHORITY: sections 29.100 and 137.073.6, RSMo 2016. Original rule filed March 24, 2016, effective Nov. 30, 2016. Amended: Filed Jan. 31, 2018, effective July 30, 2018. Amended: Filed Jan. 28, 2019, effective July 30, 2019. Emergency amendment filed April 28, 2021, effective May 13, 2021, expires Dec. 30, 2021. Amended: Filed April 28, 2021.

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 State Auditor's Office, Attention: Paul Harper, PO Box 869, Jefferson City, MO 65101 or email to rules@auditor.mo.gov. 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 40-3.135 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts. The State Auditor's office is amending section (2) by replacing Summary Page, Form B, and Informational Data form and section (3) by replacing Summary Page, Form B, Informational Summary Page, and Informational Form B.

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

(2) Single Tax Rate—The following forms with instructions for single tax rate review have been adopted and approved for use by political subdivisions:

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

(3) Multi Tax Rate—The following forms with instructions for multi tax rate review are available from the Missouri State Auditor's Office and have been adopted and approved for use by political subdivisions:

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Summary Page

(20XX)

For Political Subdivisions Other Than 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 18) _____
- C. **Amount of rate increase authorized by voters for current year** if same purpose (Form B, Line 7) _____
- 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** the 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 sales tax reduction** taken from tax rate ceiling (Line F), if applicable _____
- G2. **Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F) _____
- H. **Less voluntary reduction by political subdivision** taken from the 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 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 10) _____
- BB. **Additional special purpose rate authorized by voters** after the prior year tax rates were set (Form B, Line 7 if a different purpose) _____

Certification

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

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

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

Proposed rate to be entered on tax books by county clerk

based on certification from the political subdivision: Lines J _____ AA _____ BB _____

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

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Form B

(20XX)

For Political Subdivisions Other Than 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. Amount of increase approved by voters

(An "increase/decrease of/by")

OR

(a) _____

Stated rate approved by voters

(An "increase/decrease to")

(b) _____

6. 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)

7. Voter approved increased tax rate to adjust

(If an "increase of/by" ballot, Line 5a + Line 6, if an "increase to" ballot, Line 5b)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED
Informational Data
For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

xx/xx/20xx
(20xx)

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
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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 18 below) _____
- C. **Amount of increase authorized by voters for current year** (Informational Form B, Line 7 below) _____
- D. **Rate to compare to maximum authorized levy**
(Line B if no election, otherwise Line C) _____
- E. **Maximum authorized levy** most recent voter approved rate _____
- F. **Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year**
(Lower of Line D or E) _____

Informational Form A

- 9. **Percentage increase in adjusted valuation** (Form A, Line 4 - Line 8 / Line 8 x 100) _____
- 10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission _____
- 11. **Adjusted prior year assessed valuation** (Form A, Line 8) _____
- 12. **(2019) Tax rate ceiling from prior year** (Informational Summary Page, Line A from above) _____
- 13. **Maximum prior year adjusted revenue** from property that existed in both years (Line 11 x Line 12 / 100) _____
- 14. **Permitted reassessment revenue growth**
The percentage entered on Line 14 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 14 purposes. Do not enter less than 0, nor more than 5%. _____
- 15. **Additional reassessment revenue permitted** (Line 13 x Line 14) _____
- 16. **Total revenue permitted in current year** from property that existed in both years (Line 13 + Line 15) _____
- 17. **Adjusted current year assessed valuation** (Form A, Line 4) _____
- 18. **Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo**, if no voluntary reduction was taken (Line 16 / Line 17 x 100) _____

Informational Form B

- 6. **Prior year tax rate ceiling to apply voter approved increase to**
(Informational Summary Page, Line A if increase to an existing rate, otherwise 0) _____
- 7. **Voter approved increased tax rate to adjust**
(If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b) _____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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Summary Page

(20XX)

For Political Subdivisions Other Than School Districts With 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. **Prior year tax rate ceiling** 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. **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 37 & Line 23 prior method)

C. **Amount of rate increase authorized by voters for current year** if same purpose (Form B, Line 8 & Line 11 prior method)

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** the most recent voter approved rate

F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws Political subdivision's tax rate (Lower of Line D or Line E)

G. 1. **Less required sales tax reduction** taken from tax rate ceiling (Line F), if applicable

G. 2. **Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F)

H. **Less voluntary reduction by political subdivision 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 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 10)

BB. **Additional special purposed rate authorized by voters** after the prior year tax rates were set (Form B, Line 8 & Line 11 prior method if a different purpose)

Certification

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

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

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

Proposed rate to be entered on tax books by the 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

xx/xx/20xx

Form B

(20XX)

For Political Subdivisions Other Than School Districts With 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.

_____ Real Estate _____				
Residential	Agricultural	Commercial	Personal Property	Total
_____	_____	_____	_____	_____

5. **Amount of increase approved by voters**
(An "increase/decrease of/by") **OR** a. _____
Stated rate approved by voters
(An "increase/decrease to") b. _____

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

7. **Voter approved increased rate**
(If Line 5a > 0, then Line 5a + Line 6, otherwise, Line 5b) _____

8. **Voter approved increased rate rounded** (If Line 7 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate) _____

Prior Method Single Rate Calculation for Voter Approved Increase

9. **Total revenue allowed** (If no increase of/by/to, then Form A, Line 18, otherwise Form B Line 8 x Line 10 / 100) _____

10. **Adjusted current year assessed valuation**
(Form A, Line 5) _____

11. **Prior method single increased rate**
(Line 9 total / Line 10 total x 100) _____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Informational Summary Page

(20XX)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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

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

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		
A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Informational Summary Page, Line F)	_____	_____	_____	_____	_____
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 (Informational Form A, Line 37 & Line 23 prior method)	_____	_____	_____	_____	_____
C. Amount of rate increase authorized by voters for current year if same purpose (Informational Form B, Line 8 & Line 11 prior method)	_____	_____	_____	_____	_____
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 the most recent voter approved rate	_____	_____	_____	_____	_____
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws based on prior year tax rate ceiling (Lower of Line D or Line E)	_____	_____	_____	_____	_____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Informational Form B

(20XX)

For Political Subdivisions Other Than School Districts With 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.

Real Estate				
Residential	Agricultural	Commercial	Personal Property	Total
_____	_____	_____	_____	_____

5. **Amount of increase approved by voters**
(An "increase/decrease of/by") **OR** a. _____

Stated rate approved by voters
(An "increase/decrease to") b. _____

6. **Prior year tax rate ceiling to apply voter approved increase to**
(Informational Summary Page, Line A if increase of/by/to an existing rate, otherwise 0) _____

7. **Voter approved increased rate**
(If Line 5a > 0, then Line 5a + Line 6b, otherwise, Line 5b) _____

8. **Voter approved increased rate rounded** (If Line 7 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate) _____

Prior Method Single Rate Calculation for Voter Approved Increase

9. **Total revenue allowed** (If no increase of/by/to, then Informational Form A, Line 18, otherwise Informational Form B Line 8 x Line 10 / 100) _____

10. **Adjusted current year assessed valuation**
(Informational Form A, Line 5) _____

11. **Prior method single increased rate**
(Line 9 total / Line 10 total x 100) _____

AUTHORITY: sections 29.100 and 137.073.6, RSMo 2016. Original rule filed March 24, 2016, effective Nov. 30, 2016. Amended: Filed Jan. 31, 2018, effective July 30, 2018. Amended: Filed Jan. 28, 2019, effective July 30, 2019. Emergency amendment filed April 28, 2021, effective May 13, 2021, expires Dec. 30, 2021. Amended: Filed April 28, 2021.

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 State Auditor's Office, Attention: Paul Harper, PO Box 869, Jefferson City, MO 65101 or email to rules@auditor.mo.gov. 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 20—DEPARTMENT OF COMMERCE AND INSURANCE
Division 2063—Behavior Analyst Advisory Board
Chapter 6—Standards of Practice

PROPOSED AMENDMENT

20 CSR 2063-6.005 Ethical Rules of Conduct. The board is amending section (1)(E).

PURPOSE: The board is removing references to the American Psychological Association (APA) and the Association of State and Provincial Psychology Boards, and referencing the certifying body's professional and ethical compliance code for behavior analysts and assistant behavior analysts.

(1) General Principles.

(E) Aids to Interpretation. *[The Ethical Principles of Psychologists, Code of Conduct, Standards of Providers of Psychological Services and Specialty Guidelines for the Delivery of Psychological Services, (publication date August, 1990) promulgated by the American Psychological Association and the Code of Conduct (publication date August, 1990) promulgated by the Association of State and Provincial Psychology Boards,] The Behavior Analyst Certification Board's Professional and Ethical Compliance Code for Behavior Analysts shall be used as an aid in resolving ambiguities which may arise in the interpretation of the ethical rules of conduct, except that these ethical rules of conduct shall prevail whenever any conflict exists between these rules and any professional association standard. [The Ethical Principles of Psychologists and Code of Conduct, Standards of Providers of Psychological Services and Specialty Guidelines for the Delivery of Psychological Services can be obtained from the American Psychological Association, 750 First Street, NE, Washington, DC 20002-4242, or by calling (800) 374-2721. The Code of Conduct can be obtained by contacting the Association of State and Provincial Psychology Boards, PO Box 241245, Montgomery, AL 36124-1245 or by calling (334) 832-4580.]*

AUTHORITY: section 337.310.2., RSMo [Supp. 2013] 2016. Original rule filed Sept. 5, 2013, effective April 30, 2014. Amended: Filed April 19, 2021.

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 Behavior Analyst Advisory Board, PO Box 1335, Jefferson City, MO 65102, by facsimile at 573-526-0661, or via email at scop@pr.mo.gov. 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 20—DEPARTMENT OF COMMERCE AND INSURANCE

Division 2232—Missouri State Committee of Interpreters
Chapter 1—General Rules

PROPOSED AMENDMENT

20 CSR 2232-1.020 Policy for Release of Public Records. The committee is deleting sections (4) and (5) and renumbering as necessary.

PURPOSE: This amendment removes language regarding fees.

[(4) The division or committee may charge a reasonable fee, pursuant to rules promulgated by the committee, for the cost for researching, inspecting, and copying the records. Charges and payments of the fees shall be based upon the cost for researching and copying records and shall be according to subsections 20 CSR 2232-1.040(1)(E) and (G).

(5) All fees collected shall be remitted to the Director of Revenue for deposit to the credit of the State Committee of Interpreters Fund.]

[(6)](4) The custodian shall maintain a file of copies of all written requests for access to records and responses to the requests. That file shall be maintained as a public record of the committee for inspection by any member of the general public during regular business hours.

AUTHORITY: section 209.328, RSMo [2000] 2016. This rule originally filed as 4 CSR 232-1.020. Original rule filed Feb. 18, 1999, effective July 30, 1999. Moved to 20 CSR 2232-1.020, effective Aug. 28, 2006. Amended: Filed May 27, 2008, effective Nov. 30, 2008. Amended: Filed April 21, 2021.

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 State Committee of Interpreters, Pam Groose, Executive Director, PO Box 1335, Jefferson City, MO 65102, by fax 573-526-0661, or via email at interpreters@pr.mo.gov. 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.