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IN THIS ISSUE:

EMERGENCY RULES

Department of Transportation
 Missouri Highways and Transportation Commission2045

Elected Officials
 State Auditor2045

PROPOSED RULES

Department of Conservation
 Conservation Commission2048

Department of Economic Development
 State Board of Cosmetology2048
 Missouri Board of Geologist Registration2049
 State Board of Registration for the Healing Arts2053
 State Board of Nursing2090

Department of Elementary and Secondary Education
 Division of School Services2090
 Vocational and Adult Education2090

Department of Transportation
 Missouri Highways and Transportation Commission2096

Department of Labor and Industrial Relations
 Administration2103

Department of Public Safety
 Missouri Gaming Commission2103

Elected Officials
 State Auditor2103

Department of Economic Development

Board of Therapeutic Massage2112
 State Board of Pharmacy2136

Department of Natural Resources

Public Drinking Water Program2139
 Petroleum Storage Tank Insurance Fund Board of Trustees . . .2139

Department of Public Safety

Missouri Gaming Commission2139

Department of Revenue

Director of Revenue2140

Department of Social Services

Division of Aging2140

Retirement Systems

Missouri State Employees' Retirement System2141

CONSTRUCTION TRANSIENT EMPLOYERS2147

BID OPENINGS

Office of Administration

Division of Purchasing2161

RULE CHANGES SINCE UPDATE2162

EMERGENCY RULES IN EFFECT2172

REGISTER INDEX2174

ORDERS OF RULEMAKING

Department of Conservation
 Conservation Commission2105

Register Filing Deadlines	Register Publication	Code Publication	Code Effective
May 1, 2000 May 15, 2000	June 1, 2000 June 15, 2000	June 30, 2000 June 30, 2000	July 30, 2000 July 30, 2000
June 1, 2000 June 15, 2000	July 3, 2000 July 17, 2000	July 31, 2000 July 31, 2000	August 30, 2000 August 30, 2000
June 30, 2000 July 14, 2000	August 1, 2000 August 15, 2000	August 31, 2000 August 31, 2000	Sept. 30, 2000 Sept. 30, 2000
August 1, 2000 August 15, 2000	Sept. 1, 2000 Sept. 15, 2000	Sept. 30, 2000 Sept. 30, 2000	Oct. 30, 2000 Oct. 30, 2000
Sept. 1, 2000 Sept. 15, 2000	Oct. 2, 2000 Oct. 16, 2000	Oct. 31, 2000 Oct. 31, 2000	Nov. 30, 2000 Nov. 30, 2000
Oct. 2, 2000 Oct. 16, 2000	Nov. 1, 2000 Nov. 15, 2000	Nov. 30, 2000 Nov. 30, 2000	Dec. 30, 2000 Dec. 30, 2000
Nov. 1, 2000 Nov. 15, 2000	Dec. 1, 2000 Dec. 15, 2000	Dec. 31, 2000 Dec. 31, 2000	Jan. 30, 2001 Jan. 30, 2001
Dec. 1, 2000 Dec. 15, 2000	Jan. 2, 2001 Jan. 16, 2001	Jan. 29, 2001 Jan. 29, 2001	Feb. 28, 2001 Feb. 28, 2001
Dec. 29, 2000 Jan. 15, 2001	Feb. 1, 2001 Feb. 15, 2001	Feb. 28, 2001 Feb. 28, 2001	March 30, 2001 March 30, 2001
Feb. 1, 2001 Feb. 15, 2001	March 1, 2001 March 15, 2001	March 31, 2001 March 31, 2001	April 30, 2001 April 30, 2001

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.

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The *Missouri Register* and the *Code of State Regulations*, as required by the Missouri Depository Documents Law (section 181.100, RSMo 1994), are available in the listed depository libraries, as selected by the Missouri State Library:

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HOW TO CITE RULES AND RSMo

RULES—Cite material in the *Missouri Register* by volume and page number, for example, Vol. 24, *Missouri Register*, page 27. The approved short form of citation is 24 MoReg 27.

The rules are divided in the *Code of State Regulations* in this system—

Title	Code of State Regulations	Division	Chapter	Rule
1	CSR	10-	1.	010
Department		Agency, Division	General area regulated	Specific area regulated

They are properly cited by using the full citation, i.e., 1 CSR 10-1.010.

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 paragraph 1., subparagraph A., part (I), subpart (a), item I. and subitem a.

RSMo—Cite material in the RSMo by date of legislative action. The note in parentheses gives the original and amended legislative history. The Office of the Revisor of Statutes recognizes that this practice gives users a concise legislative history.

Rules appearing under this heading are filed under the authority granted by section 536.025, RSMo Supp. 1999. 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 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 180 calendar days or 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 7—DEPARTMENT OF [HIGHWAYS AND] TRANSPORTATION

Division 10—Missouri Highways and Transportation Commission

Chapter 14—Adopt-A-Highway Program

EMERGENCY AMENDMENT

7 CSR 10-14.050 Sign [Specifications]. The commission proposes to amend this rule to delete the word “Specifications” from the rule heading, amend subsections (1)(A), (1)(B), (1)(C), sections (2) and (3), delete the previous section (4) and add a new section (4).

PURPOSE: *This emergency amendment is to clarify the purpose and intent of the adopt-a-highway signs.*

EMERGENCY STATEMENT: *The Missouri Highways and Transportation Commission is responsible for maintaining its property in a condition that is not dangerous thus not creating a reasonable foreseeable risk of harm of injury. The previous rule did not provide a standard with respect to the replacement of an adopter’s sign in the event of vandalism or theft. Vandalism and theft of state property has occurred and the replacement of the signs has become an issue that requires being addressed. Therefore, this rule must be enacted in order for the commission to maintain the state highway right-of-way in a condition that is*

not dangerous to the adopters, traveling public, and Missouri Department of Transportation employees. The commission finds that vandalism and theft occurring on state highway right-of-way creates an immediate danger to the health, safety and welfare to the citizens of Missouri. 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 commission believes this emergency amendment to be fair to all interested persons and parties under the circumstances. Emergency Amendment filed July 10, 2000, effective July 20, 2000, expires November 17, 2000.

(1) The signs shall—

(A) Identify [and recognize] the adopter, but are not intended to be, an advertising medium or serve as a means of providing a public forum for the participants;

(B) Be [designated] designed by the department [regarding] as to size, color, [location], and text; and

(C) Have the actual name of the adopter with no telephone numbers, logos, slogans or addresses, including internet addresses, with verbiage kept to a minimum.

(2) The signs shall not contain wording which is obscene, [or] profane, or sexually suggestive or implies an obscenity [or] profanity or sexual content.

(3) The erection of a sign is not a requirement for participation in the program. [The commission, at their sole discretion, may refuse to erect a sign under the program.] If a sign is damaged, destroyed, stolen, or removed from its foundation by an act of vandalism, the department will provide and erect a replacement sign at department cost. If the replacement sign is damaged, destroyed, stolen or removed from its foundation by an act of vandalism, the department will provide and erect one additional replacement sign at department cost. If the second replacement sign is damaged, destroyed, stolen, or removed from its foundation by an act of vandalism, no further sign will be provided or erected.

[(4) The signs cannot be used as a memorial.]

(4) Two (2) signs will be erected for each adopter, one at each end of the adopted section, at a location determined by the department.

AUTHORITY: *section 227.030, RSMo 1994. Original rule filed Feb. 15, 1995, effective July 30, 1995. Emergency amendment filed July 10, 2000, effective July 20, 2000, expires Nov. 17, 2000. A proposed amendment covering this same material is published in this issue of the Missouri Register.*

Title 15—ELECTED OFFICIALS

Division 40—State Auditor

Chapter 3—Rules Applying to Political Subdivisions

EMERGENCY RESCISSION

15 CSR 40-3.100 Revision of Property Tax Rates by School Districts. This rule applied to school districts and was designed to implement section 137.073, RSMo as it applied to revising property tax rates.

PURPOSE: *The State Auditor’s Office is proposing to rescind this rule and promulgate a new rule to implement the procedures of*

Senate Bill No. 894, 90th General Assembly—2000 amending section 137.073, RSMo as it applies to calculating and revising property tax rates and to comply with provisions of Article X, Section 22 of the **Missouri Constitution**. 15 CSR 40-3.120 will replace 15 CSR 40-3.100 and 15 CSR 40-3.110.

EMERGENCY STATEMENT: The Missouri State Auditor's Office finds a compelling governmental interest in rescinding this rule and establishing an early effective date for the Emergency Rule 15 CSR 40-3.120 in order to implement the statutory requirements of section 137.073, RSMo as enacted by Senate Bill No. 894, 90th General Assembly—2000, amending section 137.073, RSMo with regard to procedures for calculating and revising property tax rates. The scope of the Emergency Rule is limited to circumstances creating the emergency and complies with the protection extended in the **Missouri and United States Constitution**. The State Auditor's Office believes this emergency rescission is fair to all interested parties affected by the circumstances. A proposed rule covering this same material is published in this issue of the **Missouri Register**.

This emergency rule preserves the compelling governmental interest of applying constitutional provisions requiring tax rates to yield the same gross revenue, adjusted for changes in the general price level, as collected in the prior year, as required in Article X, Section 22 of the **Missouri Constitution**, by the expeditious implementation of procedures for calculation of the tax rate levy. Emergency rescission filed July 14, 2000, effective July 24, 2000, expires February 22, 2001.

AUTHORITY: section 137.073.6, RSMo Supp. 1999. Original rule filed Jan. 3, 1992, effective Aug. 6, 1992. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Emergency amendment filed June 14, 1996, effective June 24, 1996, expired Dec. 20, 1996. Amended: Filed June 14, 1996, effective Nov. 30, 1996. Emergency rescission filed July 14, 2000, effective July 24, 2000, expires Feb. 22, 2001. A proposed rescission covering this same material is published in this issue of the **Missouri Register**.

Title 15—ELECTED OFFICIALS

Division 40—State Auditor

Chapter 3—Rules Applying to Political Subdivisions

EMERGENCY RESCISSION

15 CSR 40-3.110 Revision of Property Tax Rates by Political Subdivisions Other Than School Districts. This rule applied to school districts and was designed to implement section 137.073, RSMo as it applied to revising property tax rates.

PURPOSE: The State Auditor's Office is proposing to rescind this rule and promulgate a new rule to implement the procedures of Senate Bill No. 894, 90th General Assembly—2000 amending section 137.073, RSMo as it applies to calculating and revising property tax rates and to comply with provisions of Article X, Section 22 of the **Missouri Constitution**. 15 CSR 40-3.120 will replace 15 CSR 40-3.100 and 15 CSR 40-3.110.

EMERGENCY STATEMENT: The Missouri State Auditor's Office finds a compelling governmental interest in rescinding this rule and establishing an early effective date for the Emergency Rule 15 CSR 40-3.120 in order to implement the statutory requirements of section 137.073, RSMo as enacted by Senate Bill No. 894, 90th General Assembly—2000, amending section 137.073, RSMo with regard to procedures for calculating and revising property tax rates. The scope of the Emergency Rule is limited to circumstances

creating the emergency and complies with the protection extended in the **Missouri and United States Constitution**. The State Auditor's Office believes this emergency rescission is fair to all interested parties affected by the circumstances. A proposed rule covering this same material is published in this issue of the **Missouri Register**.

This emergency rule preserves the compelling governmental interest of applying constitutional provisions requiring tax rates to yield the same gross revenue, adjusted for changes in the general price level, as collected in the prior year, as required in Article X, Section 22 of the **Missouri Constitution**, by the expeditious implementation of procedures for calculation of the tax rate levy. Emergency rescission filed July 14, 2000, effective July 24, 2000, expires February 22, 2001.

AUTHORITY: section 137.073.6, RSMo 1994. Original rule filed Jan. 3, 1992, effective Aug. 6, 1992. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Emergency amendment filed June 14, 1996, effective June 24, 1996, expired Dec. 20, 1996. Amended: Filed June 14, 1996, effective Nov. 30, 1996. Emergency rescission filed July 14, 2000, effective July 24, 2000, expires Feb. 22, 2001. A proposed rescission covering this same material is published in this issue of the **Missouri Register**.

Title 15—ELECTED OFFICIALS

Division 40—State Auditor

Chapter 3—Rules Applying to Political Subdivisions

EMERGENCY RULE

15 CSR 40-3.120 Calculation and Revision of Property Tax

PURPOSE: This emergency rule applies to all political subdivisions and is promulgated to implement the procedures of Senate Bill No. 894, 90th General Assembly—2000, amending section 137.073, RSMo as it applies to calculating and revising property tax rates. 15 CSR 40-3.120 will replace 15 CSR 40-3.100 and 15 CSR 40-3.110.

EMERGENCY STATEMENT: The Missouri State Auditor's Office finds a compelling governmental interest in establishing an early effective date for the following rule in order to implement the statutory requirements of section 137.073, RSMo as amended by Senate Bill No. 894, 90th General Assembly—2000, amending section 137.073, RSMo with regard to procedures for calculating and revising property tax rates. The scope of this emergency rule is limited to circumstances creating the emergency and complies with the protection extended in the **Missouri and United States Constitution**. The State Auditor's Office believes this emergency rule is fair to all interested parties affected by the circumstances. This emergency rule was filed July 14, 2000, effective July 24, 2000 and will expire February 22, 2001. A proposed rule covering this same material is published in this issue of the **Missouri Register**.

This emergency rule preserves the compelling governmental interest of applying constitutional provisions requiring tax rates to yield the same gross revenue, adjusted for changes in the general price level, as collected in the prior year, as required in Article X, Section 22 of the **Missouri Constitution**, by the expeditious implementation of procedures for calculation of the tax rate levy.

(1) The following forms with instructions are available from the State Auditor's Office—Tax Rate Review Section, and have been adopted and approved for use by school districts and all other political subdivisions to compute and substantiate the annual tax rate

ceiling(s) pursuant to the requirements of the *Missouri Constitution*, Article X, Section 22 and section 137.073, RSMo:

- (A) Tax Rate Summary Page;
- (B) Form A Computation of Reassessment Growth and Rate for Compliance with Article X, Section 22 and Section 137.073;
- (C) Form B New Voter Approved Tax Rate or Tax Rate Increase;
- (D) Form C Debt Service;
- (E) Form G Recoupment for Political Subdivisions.

AUTHORITY: section 137.073.6, RSMo Supp. 1999. Emergency rule filed July 14, 2000, effective July 24, 2000, expires Feb. 22, 2001. A proposed rule covering this same material is published in this issue of the Missouri Register.