

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 the 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 If an existing rule is to be amended or rescinded, it will have a heading of proposed amendment or proposed rescission.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.

Proposed Amendment Text Reminder:
Boldface text indicates new matter.

[Bracketed text indicates matter being deleted.]

Title 5—DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
Division 50—Division of *[Instruction]* School Improvement
Chapter 200—Gifted Education and Alternative Programs

PROPOSED AMENDMENT

5 CSR 50-200.050 Advanced Placement~~[, Dual Credit Course,] and International Baccalaureate Fee Payment Programs.~~ The State Board of Education is proposing to amend the title, Purpose, section (1), delete section (2) and amend and renumber section (3).

PURPOSE: Previously, the Department of Elementary and Secondary Education administered a program of state funding to cover the student fees for Advanced Placement (AP) exams, Dual Credit Courses, and the International Baccalaureate (IB) program, and the Federal

Advance Placement and International Baccalaureate Fee Program for low income students. Funds are no longer appropriated for the state program. The purpose of this amendment is to delete that portion of the rule that relates to the state program.

PURPOSE: [The Department of Elementary and Secondary Education has the responsibility to disburse funds appropriated by the General Assembly for payments to defray a portion of the costs of Advanced Placement (AP) exam fees, Dual Credit Course fees, and International Baccalaureate (IB) fees. The department is also authorized] This rule authorizes the Department of Elementary and Secondary Education to receive a grant award through the Federal Advanced Placement Fee Payment Program to approve requests for the purpose of defraying the cost of Advanced Placement (AP) and International Baccalaureate (IB) exam fees for low-income students. This rule establishes the administrative procedures to approve requests for payments to pay a portion of the costs of AP exam fees[, Dual Credit Course fees] and IB fees for students enrolled in these programs.

(1) Federal Advanced Placement (AP) and International Baccalaureate (IB) Fee Payment Program.

[[A For the purpose of payments of AP exam fees through the Federal Advanced Placement Fee Payment Program, eligible students must be enrolled in an approved course, plan to take the appropriate exam and meet the federal definition of "low income" as defined in section 402A(g)(2) of the Higher Education Act of 1965 of family taxable income, not to exceed one hundred fifty percent (150%) of the poverty level.]

[[B)] (A) Students will be expected to take the AP and IB exam on the prescribed dates and in conjunction with the other rules and regulations governing the test administration and must have applied for any other applicable AP and IB fee reductions.

[(2) Missouri Fee Payment Program.]

[[A For the purpose of payments of AP exam fees, and/or Dual Credit Course fees, and/or International Baccalaureate (IB) fees through the Missouri Fee Payment Program, eligible students must be enrolled in an approved course, plan to take the appropriate exam and have either scored proficient or advanced on the same content area section of the Missouri Assessment Program (MAP) test.]

[[B) Upon disbursement of funds, students will be expected to take the AP and IB exams or complete the Dual Credit Course on the prescribed dates and in conjunction with the other rules and regulations governing the test administration or course requirements and must have applied for any other applicable fee reductions in these respective programs.]

[(3)] (2) Applications.

(A) The [department] Department of Elementary and Secondary Education (DESE) shall annually solicit applications which shall be due as of a date and in a form established by [the department] DESE. The application for AP and IB exam fee payments can be accessed by the DESE Internet.

(B) [The department] DESE shall establish a systematic process for identification and reporting the names of students eligible for aid to pay a portion of the cost of AP exam fees[, and/or Dual Credit Course fees,] and/or IB fees; and an evaluation used to determine the effectiveness of the program as a whole and the program's impact upon participating students.

AUTHORITY: sections 161.092, RSMo Supp. 2005 and 178.430, RSMo [(1994)] 2000. Emergency rule filed June 17, 1998, effective

June 28, 1998, terminated July 24, 1998. Original rule filed June 17, 1998, effective Dec. 30, 1998. Amended: Filed Sept. 15, 2006.

PUBLIC COST: This proposed amendment has a program cost for the Department of Elementary and Secondary Education of thirty-four thousand fifty-two dollars (\$34,052) for Fiscal Year 2007. The program cost will recur annually based upon federal appropriations.

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, ATTN: David Welch, Director, Gifted Education, Division of School Improvement, PO Box 480, Jefferson City, MO 65102-0480. 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. RULE NUMBER

Rule Number and Name:	5 CSR 50-200.050 Advanced Placement and International Baccalaureate Fee Payment Programs
Type of Rulemaking:	Proposed Amendment

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
All Public High Schools	\$34,052 annually based upon federal appropriations

III. WORKSHEET

All public high schools can request reimbursement of Advanced Placement (AP) and International Baccalaureate (IB) exam fees for students who also qualify for free and reduced price lunch programs. The United States Department of Education has awarded a grant to Missouri in the amount of \$34,052 to pay the exam fees for appropriate students.

IV. ASSUMPTIONS

The Federal AP and IB test fee reduction program will continue to appropriate funds to cover the costs associated with paying the exam fees for low income students.

**Title 5—DEPARTMENT OF ELEMENTARY AND
SECONDARY EDUCATION
Division 60—Division of Career Education
Chapter 100—Adult Education**

PROPOSED RESCISSION

5 CSR 60-100.050 Family Literacy Program. This rule established the guidelines for implementation of the Family Literacy Program for school districts declared unaccredited or provisionally accredited by the State Board of Education.

PURPOSE: The dollars for the program are no longer categorically funded under the new foundation formula. Therefore, the rule is no longer needed.

AUTHORITY: sections 160.531 and 161.092, RSMo Supp. 2004. Original rule filed Sept. 22, 2004, effective April 30, 2005. Rescinded: Filed Sept. 15, 2006.

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

PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Elementary and Secondary Education, ATTN: Dr. Nancy Headrick, Assistant Commissioner, Division of Career Education, PO Box 480, Jefferson City, MO 65102-0480. 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 10—DEPARTMENT OF NATURAL RESOURCES
Division 23—Division of Geology and Land Survey
Chapter 1—Definitions and Organizational Structure**

PROPOSED AMENDMENT

10 CSR 23-1.075 Disciplinary Action and Appeal Procedures. The division is amending the Purpose, deleting sections (3)–(5), adding new sections (1), (4) and (5) and renumbering the remaining sections.

PURPOSE: This amendment contains procedural regulations for all contested cases before the board.

PURPOSE: This rule outlines the procedures the division and board will take when a permittee is affected by disciplinary action.

(1) Definitions. As used in this rule, the following terms mean:

(A) Board—Well Installation Board (WIB);

(B) Department—The Department of Natural Resources, which includes the director thereof, or the person or division or program within the department delegated the authority to render the decision, order, determination, finding, or other action that is subject to review by the board;

(C) Hearing—Any presentation to, or consideration by the hearing officer of evidence or argument on a petition seeking the board's review of an action by the department;

(D) Hearing officer—Administrative Hearing Commission;

(E) Person—An individual, partnership, copartnership, firm, company, public or private corporation, association, joint stock company, trust, estate, political subdivision or any agency, board, department or bureau of the state or federal government or any other legal entity whatever, which is recognized by law as the subject of rights and duties.

[(1)] (2) The division may cause an investigation to be made in order to determine whether there has been any violation of the law or of these rules and, in doing so, may request the permittee, well owner, or other individuals to appear before them to determine the merits of the situation in question. If requested individuals do not appear before the division, a determination will be made based on the available information. Any person who willfully obstructs, hinders or prevents agents of the division in the performance of the duties imposed on them by sections 256.600–256.640, RSMo is guilty of a class A misdemeanor and may be liable for civil and criminal penalties as set out in section 256.637, RSMo. If the division determines that the holder of any permit issued according to sections 256.600–256.640, RSMo has violated any provision of this law or any rule adopted according to this law, the division shall reprimand, place a permit holder on probation, suspend or revoke a permit. For minor violations, the division will issue a reprimand or notice of violation, the remediation required and the time period allowed to remedy the violation.

[(2)] (3) As a condition of any order, the division will specify and schedule any remediation required, and will be present, if deemed necessary, while the remediation is performed. The division shall issue and serve on the permittee, a written notice of the order issued under sections 256.600–256.640, RSMo. The order shall specify the particular part of sections 256.600–256.640, RSMo or particular rule of which the permittee is alleged to be in violation and a statement explaining the alleged violation. The order must be sent registered or certified mail, return receipt requested.

[(3) Any person to whom the division issues an order may appeal it by filing a petition with the board within thirty (30) days of the date of the order. The appeal must be sent registered or certified mail, return receipt requested, to the chairperson of the board. The appeal shall stay the enforcement of the order until a final determination is made by the board.]

[(4) The board may schedule a hearing or after due consideration of the record, make a final determination as it deems appropriate under the circumstances. The board will inform the person appealing of its decision to consider the record or call a hearing. If the board decides to call a hearing, it will notify the person appealing within thirty (30) days of the time and place of the hearing. At any public hearing all testimony taken before the board, or a hearing officer appointed by the board, shall be under oath and recorded stenographically. The transcript shall be available to any person, for the cost of reproduction.]

[(5) The board may sustain, reverse, or modify the division's order or may make other orders as it deems appropriate under the circumstances. It shall notify the affected persons in writing by certified or registered mail, return receipt requested.]

(4) Filing an Appeal or Requesting a Hearing.

(A) Any person adversely affected by a decision of the department or otherwise entitled to ask for a hearing may appeal to have the matter heard by filing a petition with the Administrative Hearing Commission, within thirty (30) days after the date the

decision was mailed or the date it was delivered, whichever date was earlier.

(B) A petition sent by registered mail or certified mail will be deemed filed on the date it is mailed. If it is sent by any method other than registered mail or certified mail, it will be deemed filed on the date it is received by the Administrative Hearing Commission.

(5) Procedures.

(A) The hearing shall be conducted in accordance with the provisions of Chapter 536, RSMo, and the regulations of the Administrative Hearing Commission promulgated thereunder.

(B) Upon receipt of the hearing officer's recommendation and the record in the case, the board shall—

1. Distribute the hearing officer's recommendation to the parties or their counsel;
2. Allow the parties or their counsel an opportunity to submit written arguments regarding the recommendation;
3. Allow the parties or their counsel an opportunity to present oral arguments before the board makes the final determination;
4. Complete its review of the record and deliberations as soon as practicable;
5. Deliberate and vote upon a final, written determination during an open meeting, except that the board may confer with its counsel in closed session with respect to legal questions;
6. Issue its final, written determination as soon as practicable, including findings of fact and conclusions of law. The decision of the board shall be based only on the facts and evidence in the record; and
7. The board may adopt the recommended decision of the hearing officer as its final decision. The board may change a finding of fact or conclusion of law made by the hearing officer, or may vacate or modify the recommended decision, only if the board states in writing the specific reason for a change.

AUTHORITY: sections 256.600, [and] 256.623 and 256.630, RSMo [1994] 2000. Emergency rule filed Nov. 16, 1993, effective Dec. 11, 1993, expired April 9, 1994. Original rule filed Aug. 17, 1993, effective March 10, 1994. Amended: Filed Nov. 1, 1995, effective June 30, 1996. Amended: Filed Sept. 14, 2006.

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 Natural Resources, Division of Environmental Quality, Sheri Fry, PO Box 250, Rolla, MO 65402. 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 10—DEPARTMENT OF NATURAL RESOURCES
Division 50—Oil and Gas Council
Chapter 2—Oil and Gas Drilling and Production**

PROPOSED AMENDMENT

10 CSR 50-2.030 Application for Permit to Drill, Deepen, Plug-Back or Inject. The council is amending sections (2) and (6).

PURPOSE: This amendment allows submission of oil and gas well locations as determined by a global positioning system (GPS) receiver. Current oil and gas regulations require the location of all oil and gas wells be determined through land surveying methodologies. The rule would allow the use of GPS units as an alternative method for determining oil or gas well locations, as long as the unit provides data that is comparable to that provided by a land survey. Determining the location of oil and gas wells with a GPS unit would be easier, quicker, and less costly than utilizing conventional land survey techniques. This rule would allow the oil and gas industry to reduce certain costs and operate more efficiently.

(2) An accurate well location [plat (form OGC-4) or (OGC-4-I, for injection wells—see section (3))] survey must accompany the application. The plat shall [be drawn neatly and to scale and shall show the distance of the well from the nearest lease line and from the nearest producing, drilling or abandoned well on the same lease. The plat shall also] show the distance from the two (2) nearest section lines to the well. [Location plats shall be prepared by a registered surveyor. A confirmation well and/or additional development wells may be exempted from a registered survey at the discretion of the council.] The plat of survey shall show the distance of the well from the nearest lease line and from the nearest producing, drilling or abandoned well on the same lease. The geographic coordinates of the well shall be shown along with the method used to obtain the coordinates and statement of positional accuracy of the coordinates. The plat of survey shall be prepared by a Missouri professional land surveyor and shall meet the current "Minimum Standard Requirements for Property Boundary Surveys" defined in 10 CSR 30-2.010. Form OGC-4 or OGC-4-I, for injection wells, (see section (3)) must accompany the application. A confirmation well and/or additional development wells may be exempted from a minimum standards survey at the discretion of the council. [However, a] A well location map, as here and after described, may be substituted in lieu of the previously mentioned [location plat] plat of survey. The applicant shall provide a well location map and well reference sketch [prepared by a registered Missouri land surveyor] or the geographic position of the well prepared according to the specifications in 10 CSR 50-2.030(2)(A). The well location map shall be drawn to a scale of one inch (1") equals one hundred feet (100'), one inch (1") equals two hundred feet (200') or one inch (1") equals four hundred feet (400'). A copy of the current ownership map maintained by the county tax assessor shall be acceptable. **The quarter-quarter section, governmental lot, or United States Survey, along with the governmental section, township and range shall be stated on the well location map.** The location map shall show the approximate location of the well within the section or quarter section, the approximate distance to the nearest perceived lease line or perceived boundary line and the names of the owners of the property on which the well is located and all adjoining property owners. The well reference sketch shall show [an accurate] the location of the well [obtained by a registered Missouri land surveyor Where possible, four (4) reference ties (bearing and distance preferred) to durable objects will be made] and its relationship (bearing and distance preferred), where possible, to four (4) durable objects to provide a permanent location of the well. [The bearing reference shall be shown on the sketch.] Durable objects include, but are not restricted to, house corners (fully describe), marks on concrete structures or pavement, marks on ledge or bedrock, trees and set monuments. The reference sketch shall show the approximate distance of the well from existing streets or perceived boundary lines shown on the location map. It shall also show the house number of any houses shown on the sketch along with all street names. Both the location map and the reference sketch shall show a north arrow and a scale. [All reference ties shall be in conformity with the current Minimum Standard for Property Boundary Surveys.] **Form**

OGC-4 or OGC-4-I, for injection wells, (see section (3)) must accompany the application.

(A) A well location map conforming to the scale and distance requirements specified in 10 CSR 50-2.030(2) along with the geographic position of the well may be used in lieu of a well reference sketch. The geographic coordinates shall be latitude and longitude based on the North American Datum of 1983 (NAD 83) and resolved, at a minimum, to the nearest one-tenth (.10) of a second: i.e., latitude 38° 42' 54.2" North, longitude 90° 37' 15.8" West. The coordinates shall have a minimum positional tolerance of three (3) meters. Any well that a minimum standards survey reveals not to meet the minimum distance requirements shall not be approved for completion or production.

(6) Upon application, the state geologist may waive the initial requirement for a *[licensed]* minimum standards survey for non-commercial gas wells (wells drilled for the sole purpose of furnishing gas for private consumption by the owner and not for resale or trade). A permit application (OGC-3) shall include *[a plat (JOGC-4)]* form which enables the state geologist to determine if minimum distance requirements to property or lease boundaries can be met before issuing a permit for drilling. If gas supplies are found to be present in sufficient quantities to be utilized, a *[licensed]* minimum standards survey and plat of survey or a location map showing the geographic coordinates as described in 10 CSR 50-2.030(2)(A) and conforming to the scale, distance and format requirements specified in 10 CSR 50-2.030(2) of this rule will then be required to ensure compliance with distance *[required]* requirements before any production can be initiated. Any well, *[shown by licensed survey to not]* that a minimum standards survey reveals not to meet minimum distance requirements shall not be approved for completion or production of gas.

AUTHORITY: sections 259.060, 259.070, 259.080 and 259.140, RSMo [1986] 2000. Original rule filed Oct. 11, 1966, effective Oct. 21, 1966. For intervening history, please consult the *Code of State Regulations*. Amended: Filed Sept. 15, 2006.

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 Division of Geology and Land Survey, Geological Survey Program, Joe Gillman, PO Box 250, Rolla, MO 65402. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

Title 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 43—Investment of Nonstate Funds

PROPOSED AMENDMENT

12 CSR 10-43.010 Department of Revenue Investment Group. The director proposes to amend section (2).

PURPOSE: This amendment updates the mailing/contact information used by the department to receive inquiries and notices relating to the Investment Group.

(2) All inquiries or notices relating to the Investment Group should be directed to the director of the Fiscal Services Division *[of Administration]* as follows:

[Director,] Fiscal Services Division *[of Administration]*
Missouri Department of Revenue
PO Box 87
301 West High Street
Jefferson City, MO 65105-0087
[(314) 751-2566] (573) 751-7429

AUTHORITY: section 136.120, RSMo [1986] 2000. Original rule filed May 2, 1986, effective Aug. 11, 1986. Amended: Filed April 21, 1987, effective July 23, 1987. Amended: Filed Sept. 11, 2006.

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, Legal Services Division, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

Title 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 43—Investment of Nonstate Funds

PROPOSED AMENDMENT

12 CSR 10-43.020 Investment Instruments for Nonstate Funds. The director proposes to amend subsection (3)(E) and add section (4).

PURPOSE: This amendment updates the types of investment instruments in which the nonstate funds may be invested.

(3) The nonstate funds may only be invested in the following instruments:

(E) *[Student Loan Marketing Association]* Federal Agricultural Mortgage Corporation (FAMC) Securities;

(4) No one (1) security listed in subsections (3)(D)–(H) of this rule shall exceed ten percent (10%) of the Department of Revenue's investment portfolio.

AUTHORITY: section 136.120, RSMo [1994] 2000. Original rule filed May 2, 1986, effective Aug. 11, 1986. Amended: Filed April 21, 1987, effective July 23, 1987. Amended: Filed Dec. 15, 1987, effective May 12, 1988. Amended: Filed Aug. 28, 1990, effective Dec. 31, 1990. Amended: Filed Aug. 12, 1999, effective Feb. 29, 2000. Amended: Filed Sept. 11, 2006.

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, Legal Services Division, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 43—Investment of Nonstate Funds**

PROPOSED AMENDMENT

12 CSR 10-43.030 Collateral Requirements for Nonstate Funds.
The director proposes to amend section (3).

PURPOSE: This amendment updates the collateral requirements to secure nonstate funds.

(3) Any depository investing nonstate funds as an investment agent of the director of revenue must adhere to the following rules governing collateral:

(A) Before the investment agent places deposits with [time] depository institutions, the investment agent must require that the institutions pledge collateral security. The following general procedures will be used:

1. Only securities listed as follows are acceptable to secure non-state funds:

A. Marketable Treasury securities of the United States/, excluding coupons under book entry (CUBES)];

B. General obligation debt securities issued by Missouri with at least an A rating from one of the nationally Recognized Statistical Ratings Organizations (NRSROs) or are secured by a federal agency guarantee (directly or through guaranteed loans);

C. General obligation bonds of any city in this state having a population of not less than two thousand (2,000) with at least an A rating from one of the NRSROs;

D. General obligation bonds of any county in this state with at least an A rating from one of the NRSROs;

E. General obligation bonds issued by any school district situated in this state with at least an A rating from one of the NRSROs;

F. General obligation bonds issued by any special road district situated in this state with at least an A rating from one of the NRSROs;

G. General obligation state bonds of any of the fifty (50) states with at least an A rating from one of the NRSROs;

H. Debt securities of the Federal Farm Credit System [or any of the Banks of Cooperative, Federal Intermediate Credit Banks or Federal Land Banks];

I. Debt securities of the Federal Home Loan Banks (FHLBs), excluding zero-coupon bonds (ZEROS);

J. Debt securities of the Federal National Mortgage Association (FNMA), including mortgage-backed securities, but excluding real estate mortgage investment conduits (REMICs) and other mortgage derivatives, separate trading of registered interest and principal securities (STRIPS), Z bonds and ZEROS (All mortgage-backed securities shall be valued at ninety percent (90%) of market value. Collateralized Mortgage Obligations (CMO) shall be Planned Amortization Class (PAC) CMOs, valued at seventy-five percent (75%) of market value, have a weighted average life not to exceed three (3) years and pass the Federal Financial Institutions Examination Council (FFIEC) High Risk Test./.);

K. Debt securities of the Student Loan Marketing Association (SLMA), excluding STRIPS and ZEROS;

L. Debt securities of the Government National Mortgage Association (GNMA), including mortgage-backed securities, but excluding REMICs, and other mortgage derivatives, STRIPS, Z

bonds and ZEROS. Nonbook-entry registered securities must be in nominee name (All mortgage-backed securities shall be valued at ninety percent (90%) of market value. CMOs shall be PAC CMOs valued at seventy-five percent (75%) of market value, have a weighted average life not exceed three (3) years and pass the FFIEC High Risk Test./.);

M. [Farmers] Federal Home Administration insured notes (CBOs);

N. Bonds of any political subdivision established under the provisions of Section 30, Article VI of the Constitution of Missouri with at least an A rating from one of the NRSROs (City and County of St. Louis);

O. Tax anticipation notes issued by any county of class one in Missouri with at least an A rating from one of the NRSROs;

P. Public housing notes and bonds (projects notes and bonds) issued by public housing agencies, guaranteed as to the payment of principal and interest by the government of the United States or any agency or instrumentality of the United States;

Q. Revenue bonds issued by the Missouri Board of Public Buildings or Department of Natural Resources with at least an A rating from one of the NRSROs or are secured by a federal agency guarantee (directly or through guaranteed loans);

R. Revenue bonds of the Missouri Housing Development Commission, Missouri Health and Education Facilities Authority, Missouri Higher Educational Loan Authority, Missouri Environmental Improvement and Energy Resource Authorities, Missouri Agricultural and Small Business Development Authority, Missouri Industrial Development Board or state-owned education institutions so long as any of the mentioned are rated A or better by [Moody's or Standard and Poors (M1 on notes)] a NRSRO, or are secured by a federal agency guarantee (directly or through guaranteed loans);

S. Debt securities of the Federal Home Loan Mortgage Corporation (FHLMC), including mortgage-backed securities, but excluding mortgage cash flow obligations, REMICs, and other mortgage derivatives, STRIPS, Z bonds and ZEROS (All mortgage-backed securities shall be valued at ninety percent (90%) of market value. CMOs shall be PAC CMOs valued at seventy-five percent (75%) of market value, have a weighted average life not to exceed three (3) years and pass the FFIEC High Risk Test./.);

T. Guaranteed loan pool certificates of the Small Business Administration (SBA). Nonbook-entry registered securities must be in nominee's name (SBA pool certificates shall be valued at seventy-five percent (75%) of market value.);

U. Debt securities of the Resolution Funding Corporation (REFCORP), excluding STRIPS and ZEROS; and

V. Revenue bonds are accepted only under items listed in subparagraphs (3)(A)1.B., Q. and R.;

W. Debt securities of the Federal Agriculture Mortgage Corporation (FAMC), including mortgage-backed securities, but excluding mortgage cash flow obligations, REMICs, and other mortgage derivatives, STRIPS, Z bonds and ZEROS (All mortgage-backed securities shall be valued at ninety percent (90%) of market value. CMOs shall be PAC CMOs valued at seventy-five percent (75%) of market value, have a weighted average life not to exceed three (3) years and pass the FFIEC High Risk Test);

2. The entire value of the nonstate funds on deposit with the depository, including accrued interest [for time deposits], must be covered by the market value of securities pledged less applicable FDIC or other like insurance;

3. The investment agent may not disburse funds for investment until it is assured that adequate and proper collateral has been pledged. Telephone confirmation of securities pledged from a third-party custodian is acceptable pending receipt of the actual safekeeping document;

4. Securities may not be released until [time] deposits [funds], including accrued interest, are received from the [time] depository institution;

5. The investment [agency] agent may allow substitution of acceptable collateral securities with equal or greater market value if the substitution occurs on a simultaneous basis. That is, the new collateral must be received before or at the same time the old collateral is released;

6. Excess collateral may be released if it is reasonable as determined by the investment agent. The investment agent will determine the market value of all collateral every two (2) weeks and compare that to the amount of [time] deposits at each [time] deposit institution. When the value of collateral falls below the amount of [time] deposits, the investment agent must immediately demand additional collateral. If the [time] depository institution fails to post the additional collateral within two (2) days of the day requested, the investment agent will request withdrawal of all [time] deposits at that institution; and

7. The director of revenue, upon the recommendation of the Department of Revenue Investment Group, may require an institution pledging collateral to use a different third-party custodian which will be acceptable to the director;

(B) Repurchase Agreements and Reverse Repurchase Agreements will be handled in a manner similar to the state treasurer's procedures and are restricted as follows:

1. Transactions will be on an overnight basis or for a period not to exceed thirty (30) days;

2. Market value of collateral securities must be at least equal to one hundred and two percent [(100%)] (102%) of the repurchase agreement; and

3. Securities will be priced daily before they are accepted and weekly thereafter; and

4. No more than ten percent (10%) of the total market value of the portfolio may be invested in repurchase agreements with any one issuer;

AUTHORITY: section 136.120, RSMo 2000. Original rule filed May 2, 1986, effective Aug. 11, 1986. For intervening history, please consult the Code of State Regulations. Amended: Filed Sept. 11, 2006.

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, Legal Services Division, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty days (30) after publication of this notice in the Missouri Register. No public hearing is scheduled.

**Title 13—DEPARTMENT OF SOCIAL SERVICES
Division 35—Children's Division
Chapter 100—Tax Credits**

PROPOSED RULE

13 CSR 35-100.010 Residential Treatment Agency Tax Credit

PURPOSE: This rule describes the procedures for the implementation of section 135.1142, RSMo, Residential Treatment Agency Tax Credit Act, to reflect the requirements of SB 614 (2006).

(1) In general, a qualified residential treatment agency may apply for tax credits on behalf of taxpayers who make cash donations to the agency. The amount of total credits available to any qualified residential treatment agency can not exceed forty percent (40%) of the total funds received from the Department of Social Services in the

preceding twelve (12) months. Those who donate to qualifying providers are eligible to receive a tax credit up to fifty percent (50%) of their donation. Qualified residential treatment agencies that accept these donations are required to remit payments equivalent to the amount of the tax credit to the state of Missouri.

(2) Definition of terms:

(A) "Certificate," a tax credit certificate issued to a taxpayer who makes an eligible monetary donation to a qualified residential treatment agency as described under section 135.1142, RSMo;

(B) "Eligible monetary donation," a cash donation received from a taxpayer by a qualified residential treatment agency that is used solely to provide direct care services to children who are residents of this state. Direct care services include but are not limited to increasing the quality of care and service for children through improved employee compensation and training;

(C) "Qualified residential treatment agency," a residential treatment care facility that—

1. Is licensed under section 210.484, RSMo; and

2. Is accredited by—

A. Council on Accreditation (COA); or

B. Joint Commission on Accreditation of Healthcare Organizations (JCAHO); or

C. Commission on Accreditation of Rehabilitation Facilities (CARF); and

3. Is under contract with the Department of Social Services to provide treatment services for children who are residents or wards of residents of the this state; and

4. Receives monetary donations. Any agency that operates more than one (1) facility or at more than one (1) location can only be eligible for the tax credit for eligible monetary donations made to facilities or locations of the agency which are licensed and accredited;

(D) "Taxpayer," any of the following individuals or entities who make eligible monetary donations to a qualified residential treatment agency:

1. A person, firm, partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri, and subject to the state income tax imposed in Chapter 143, RSMo;

2. A corporation subject to the annual corporation franchise tax imposed in Chapter 147, RSMo;

3. An insurance company paying an annual tax on its gross premium receipts in this state or any other financial institution paying taxes to the state of Missouri or any political subdivision of the state under Chapter 148, RSMo;

(E) "State tax liability," any tax liability due under Chapters 147, 148, or 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo, as identified in section 135.1142, RSMo.

(3) Beginning January 1, 2007, any taxpayer will be allowed to claim a credit against their state tax liability, as defined in subsection (2)(E) of this rule, equivalent to fifty percent (50%) of the eligible monetary donation the taxpayer made to a qualified residential treatment agency. The amount of the tax credit claimed may not exceed the amount of the taxpayer's state income tax liability in the tax year that the credit is being claimed.

(A) Any tax credit that cannot be claimed in the taxable year during which the contribution is made, will not be refunded but allowed to be carried forward and used against the taxpayer's state tax liability for four (4) subsequent years.

(4) Qualified residential treatment agencies must apply for the tax credit on behalf of the taxpayers. Required information includes:

(A) A complete and accurate application (Attachment A, included herein). Applications may be obtained by writing to:

Department of Social Services

Attention: Residential Treatment Agency Tax Credit

PO Box 853

Jefferson City, MO 65102-0853;

(B) Verification of accreditation status;

(C) A statement attesting to the receipt of an eligible monetary donation, which includes the following information:

1. Taxpayer's name;
2. Taxpayer's identification number;
3. Amount of the eligible monetary donation;
4. Amount of anticipated tax credit;
5. Date the donation was received by the agency;
6. Signature of the executive director;

(D) Payment from the qualified residential treatment agency equal to the value of the tax credit for which the application is being submitted. Checks must be made payable to the Department of Social Services.

(5) All applications and payments must be submitted within twelve (12) months from date the eligible monetary donation was received from the taxpayer. Tax credit applications submitted more than one (1) year following the date of the contribution will be void and the right to the tax credit will be forfeited.

(6) Information required in sections (4) and (5) of this rule, must be submitted to:

Department of Social Services
Attention: Residential Treatment Agency Tax Credit
PO Box 853
Jefferson City, MO 65102-0853.

(7) Total tax credits issued for any qualified residential treatment agency cannot exceed forty percent (40%) of the total payments made by the Department of Social Services to the qualified residential treatment agency in the twelve (12) months preceding the month the application for the tax credit was received. In the event the total credits exceed forty percent (40%) of the total payments made to a qualified residential treatment agency by the Department of Social Services, the application and payment will be returned to the qualified residential treatment agency and may be resubmitted by the agency within thirty (30) days of the date the application was returned or within twelve (12) months from the date the monetary donation was received by the agency, whichever is later.

(8) Upon receipt of the information required in subsection (4)(C) the Department of Social Services will verify with the Department of Revenue any outstanding balances due from taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount.

(9) Upon verification of the information required in sections (4) through (8) of this rule, the Department of Social Services will issue a certificate to the taxpayer indicating the amount of tax credit that was approved.

(A) Certificates will be mailed to the taxpayer at the address provided on the application submitted by the qualified residential treatment agency.

(B) The Department of Social Services will not provide information regarding taxpayers' state tax liability to unauthorized individuals.

(C) In the event a taxpayer's tax credit is reduced as a result of delinquent taxes, a refund will not be issued to the qualified residential treatment agency.

(10) Approved tax credit certificates will be issued within forty-five (45) days of receipt of the completed application submitted by the qualified residential treatment agency.

(11) The owner of a certificate indicating a residential treatment agency tax credit may assign, transfer, sell, or otherwise convey the certificate. The new owner will have the same rights as the original owner. When a certificate is assigned, transferred, sold, or other-

wise conveyed a notarized endorsement must be submitted to the Department of Social Services within thirty (30) days of the date of the transaction. Information submitted must include:

- (A) New owner name;
- (B) New owner address;
- (C) New owner taxpayer identification number;
- (D) Value of the tax credit (amount of claimable tax credit remaining);
- (E) Date of transaction.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DIVISION OF BUDGET AND FINANCE
RESIDENTIAL TREATMENT AGENCY TAX CREDIT APPLICATION

ORGANIZATION NAME (RECEIVING THE DONATION)	
ADDRESS	
TELEPHONE NUMBER	LICENSE NUMBER

DONOR INFORMATION (ATTACH ADDITIONAL PAGES IF NEEDED)	
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)	
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER

TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)	
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER

DONOR TOTALS (ALL PAGES)	
TOTAL NUMBER OF CERTIFICATES REQUESTED	TOTAL AMOUNT OF CREDITS REQUESTED (ENCLOSE REMITTANCE IN THE SAME AMOUNT)

In accordance with section 135.1142 RSMo, I certify that the information provided above is true and accurate. On the dates indicated, _____ accepted the indicated monetary donation(s) from the above named taxpayer(s).
(ORGANIZATION NAME)

Donations will be used solely to provide direct care services to children who are residents of this state. Direct care services include but are not limited to increasing the quality of care and service for children through improved employee compensation and training. I also understand the amount of the certificate will be reduced if it is determined the taxpayer has an outstanding balance owed to the Missouri Department of Revenue (Section 135.815 RSMo).

EXECUTIVE DIRECTOR SIGNATURE

PRINTED NAME	DATE	FOR OFFICIAL USE ONLY
Remit to: Department of Social Services Attention: Residential Treatment Agency Tax Credit P.O. Box 853 Jefferson City, MO 65102-0853 Certificates will be mailed directly to the taxpayer. <i>All incomplete or inaccurate applications and payments will be returned to the Residential Treatment Agency.</i>		DSS APPROVAL
		DATE PROCESSED

TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)

Individual Partnership* Corporation S Corporation* LLC* Financial Institution Insurance Company

TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER

TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)

Individual Partnership* Corporation S Corporation* LLC* Financial Institution Insurance Company

TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER

TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)

Individual Partnership* Corporation S Corporation* LLC* Financial Institution Insurance Company

TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER

TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)

Individual Partnership* Corporation S Corporation* LLC* Financial Institution Insurance Company

TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DIVISION OF BUDGET AND FINANCE
RESIDENTIAL TREATMENT AGENCY TAX CREDIT APPLICATION

INSTRUCTIONS

1. Provide the organization's LEGAL name.
2. Provide the organization's physical address in addition to a P.O. Box (if applicable)
3. Provide the license number listed on the contract with Children's Division.
4. Taxpayer type - place and (X) in the appropriate box and provide supporting documentation indicated if applicable.
5. Taxpayer name should be the complete name submitted on annual income tax returns.
6. Taxpayer identification is either the tax identification number or social security number.
7. Amount of donation is the total funds received.
8. Amount of tax credit is equal to 50% of the donation(s) received.
9. Number of certificates should be the total number of certificates requested to be issued.
10. Total amount of tax credits requested should be the total of the individual amounts submitted for each taxpayer. Submit payment to the Department of Social Services equal to this amount.
11. All applications and supporting documentation must be submitted to:

**Department of Social Services
Attention: Residential Treatment Agency Tax Credit
P.O. Box 853
Jefferson City, MO 65102-0853**

AUTHORITY: section 135.1142, RSMo, (SB 614, 93rd General Assembly, Second Regular Session 2006). Emergency rule filed Sept. 18, 2006, effective Oct. 1, 2006, expires March 29, 2007. Original rule filed Sept. 18, 2006.

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 with the Department of Social Services, Division of Budget and Finance, PO Box 853, Jefferson City, MO 65102-0853. 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 35—Children’s Division
Chapter 100—Tax Credits**

PROPOSED RULE

13 CSR 35-100.020 Pregnancy Resource Center Tax Credit

PURPOSE: This rule describes the procedures for the implementation of section 135.630, RSMo, Pregnancy Resource Center Tax Credit to reflect the requirements of HB 1485 (2006).

(1) In general, a qualified pregnancy resource center may apply for tax credits on behalf of taxpayers who make contributions to the agency. The amount of tax credit issued may be equivalent to up to fifty percent (50%) of the contribution to the agency. Credits shall not be less than fifty dollars (\$50) and cannot exceed fifty thousand dollars (\$50,000) to a taxpayer in a fiscal year. The total amount of tax credits issued under this rule cannot exceed two (2) million dollars in any fiscal year.

(2) Definitions of Terms.

(A) “Contribution,” a donation, with a value of not less than one hundred dollars (\$100) of cash, stocks, bonds or other marketable securities, and real property. In instances when the donor receives a benefit in conjunction with their contribution (i.e., auctions, golf tournaments, etc.), the taxpayer will be allowed to claim that portion of the donation that exceeds the fair market value of the benefit received. It is the center’s responsibility to inform the taxpayer of the net amount of the contribution.

(B) “Director,” the director of the Department of Social Services.

(C) “Pregnancy resource center,” a non-residential facility located in this state which is exempt from income taxation under the United States *Internal Revenue Code* and is established for the purpose of providing assistance to women with unplanned or crisis pregnancies, or similar services to encourage and assist women in carrying their pregnancies to term. These facilities do not perform childbirths nor do they perform, induce or refer for abortion. All services are provided in accordance with Missouri statute at no cost to clients.

(D) “State tax liability,” in the case of a business taxpayer, any liability incurred by such taxpayer pursuant to the provisions of Chapter 143, RSMo, Chapter 147, RSMo, Chapter 148, RSMo, and Chapter 153, RSMo, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265, RSMo, and related provisions; and in the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of Chapter 143, RSMo and excluding sections 143.191 to 143.265, RSMo.

(E) “Taxpayer,” person, firm, a partner in a firm, corporation or

a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of Chapter 143, RSMo, or corporation subject to the annual corporation franchise tax imposed by the provisions of Chapter 147, RSMo, or an insurance company paying an annual tax on its gross premium receipts in this state, or other financial institution paying taxes to the state of Missouri or any political subdivision of this state pursuant to the provisions of Chapter 148, RSMo, or an express company which pays an annual tax on its gross receipts in this state pursuant to Chapter 153, RSMo, or an individual subject to the state income tax imposed by the provisions of Chapter 143, RSMo.

(3) Effective beginning on January 1, 2007, a taxpayer shall be allowed to claim a tax credit against the taxpayer’s state tax liability, in an amount equal to fifty percent (50%) of the amount such taxpayer contributed to a pregnancy resource center.

(4) The taxpayer shall not be allowed to claim a tax credit unless the total amount of such taxpayer’s contribution to the center(s) is at least one hundred dollars (\$100) in value.

(5) The amount of the tax credit claimed must not be in excess of the taxpayer’s state tax liability for the taxable year that the credit is claimed and shall not exceed fifty thousand dollars (\$50,000) per taxable year.

(6) Any tax credit that cannot be claimed in the taxable year during which the contribution is made, may be carried over to the next four (4) consecutive taxable years until the full credit has been claimed.

(7) The director will annually develop and maintain a list of centers which are eligible for the Pregnancy Resource Center Tax Credit. A copy of the pregnancy resource center listing will be made available to taxpayers upon written request to:

Department of Social Services
Attn: Pregnancy Resource Center Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863.

(8) Annually, the director will determine which facilities in Missouri may be classified as pregnancy resource centers for purposes of the Pregnancy Resource Center Tax Credit. To be an eligible center for purpose of the Pregnancy Resource Center Tax Credit, a facility must meet the definition set forth in subsection (1)(C) of this rule.

(A) In order for the director to make such determinations, centers seeking eligibility must submit the following information:

1. A complete and accurate application (Attachment A, included herein). Applications may be obtained by writing to—
Department of Social Services
Attn: Pregnancy Resource Center Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863;
2. A copy of certificate of incorporation;
3. Verification of Internal Revenue Service (IRS) tax-exempt status;
4. A brief program description including the number and ages of women served annually and the capacity of the facility;
5. All information should be submitted to—
Department of Social Services
Attn: Pregnancy Resource Center Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863.

(B) All pregnancy resource centers must establish their eligibility for the Pregnancy Resource Center Tax Credit on an annual basis.

(C) For calendar year 2007 (state fiscal year 2007), the Department of Social Services will accept applications for eligibility along with the required documentation as stated in subsection (6)(A) of this rule through November 15, 2006, to allow centers to establish

their eligibility and utilize the available tax credit for contributors for the tax year beginning January 1, 2007.

(D) Beginning state fiscal year 2008 and every year thereafter, pregnancy resource centers must submit an application for eligibility along with the required documentation as stated in subsection (6)(A) of this rule no later than June 1.

(9) Within forty-five (45) days of receipt of the required information, the director will make a determination of eligibility and notify the pregnancy resource center of the determination in writing. Upon a determination of eligibility, a center will automatically be added to the pregnancy resource center listing.

(10) The director shall apportion the total available tax credits equally among all eligible pregnancy resource centers and the apportionment will be effective the first day of each state fiscal year (FY).

(A) The director shall inform each eligible pregnancy resource center of its share of the apportioned credits no later than thirty (30) days following July 1 of each fiscal year.

(B) The director shall review the cumulative amount of approved tax credits not less than quarterly from the first day of each fiscal year. If a pregnancy resource center fails to use all, or some percentage to be determined by the director, of its apportioned tax credits during a predetermined period of time, the director may reapportion these unused tax credits to those pregnancy resource centers that have used all, or most of their apportionment. The director may establish more than one (1) period of time and reapportion more than once during each fiscal year to the maximum extent possible to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

(C) Within thirty (30) days of any reapportionment, the director shall notify those pregnancy resource centers that would be affected by the reapportioned tax credit. The director will consider comments the pregnancy resource centers submit concerning planned future uses of the agency's tax credit allocation prior to the end of the thirty (30)-day period. The director's decision regarding reapportionment shall be final.

(11) The cumulative amount of tax credits that may be claimed by taxpayers contributing to the centers shall not exceed two (2) million dollars in any one (1) fiscal year.

(12) An eligible pregnancy resource center shall report the receipt of any contribution it believes qualifies for the tax credit on a form provided by the director. This form shall subsequently be known as the Pregnancy Resource Center Tax Credit Application (Attachment B, included herein).

(A) Pregnancy resource centers may request the tax credit application by writing to—

Department of Social Services
Attn: Pregnancy Resource Center Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863.

(B) Pregnancy resource centers are permitted to decline a contribution from a taxpayer.

(C) The tax credit application shall be submitted to the director, by the pregnancy resource center within one (1) calendar year of the receipt of the contribution. Tax credit applications submitted more than one (1) year following the date of the contribution will be void and the right to the tax credit will be forfeited.

(D) Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:

1. Cash—legible receipt from the pregnancy resource center, which indicates the name and address of the organization; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; and a signature of a representative of the pregnancy resource center receiving the contribution;

2. Check—photocopy of the canceled check, front and back—if not possible then copy of the original check and a receipt from the pregnancy resource center including the same information required of a cash donation as described in paragraph (11)(D)1. of this rule;

3. Credit card—legible transaction receipt with the name and address of the pregnancy resource center; name, address and telephone number of the contributor; amount and date the contribution was received; and a signature of a representative of the pregnancy resource center receiving the contribution. Receipts should have the credit card account number blacked out;

4. Money order or cashier's check—legible copy of the original document with the name and address of the pregnancy resource center; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; and a signature of a representative of the pregnancy resource center receiving the contribution;

5. Values of contributed stocks and bonds must be determined by a reputable source (e.g. *Wall Street Journal*, New York Stock Exchange (NYSE), National Association of Securities Dealers Automated Quotations (NASDAQ), etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined;

6. The value of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over twenty-five thousand dollars (\$25,000). Commercial, vacant or residential property having a value of twenty-five thousand dollars (\$25,000) or less will require only one (1) appraisal;

7. Contributions that include a benefit to the donor—documentation required will depend on how the contribution was made (i.e., cash, check, etc.). The same information is required as described in paragraphs (12)(D)1.-4. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auction item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

(13) Tax credits shall be issued in the order contributions are received.

(14) The director will verify with the Department of Revenue any outstanding balances due from the taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount. The director shall be subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

(15) Within forty-five (45) days of receipt of the tax credit application, the director will provide notification of its decision to approve the application to the following parties:

(A) Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved);

(B) Pregnancy resource center; and

(C) Missouri Department of Revenue.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR AGENCY ELIGIBILITY VERIFICATION

LEGAL NAME OF THE ORGANIZATION		
MAILING ADDRESS		
PHYSICAL ADDRESS		
TELEPHONE NUMBER	CHARTER NUMBER (ISSUED BY THE SECRETARY OF STATE)	
EXECUTIVE DIRECTOR	CONTACT PERSON	
<ul style="list-style-type: none"> • Total tax credits issued annually can not exceed \$2 million. • Tax credits will be apportioned equally among classified agencies at the beginning of each fiscal year. • Unused tax credits may be reapportioned at the Departments discretion at any time during the year. <p>Information required to be considered as a classified Pregnancy Resource Center eligible to receive contributions that may qualify for the Pregnancy Resource Center Tax Credit.</p> <ol style="list-style-type: none"> 1. A copy of the organization's certificate of incorporation; 2. Verification of Internal Revenue Services (IRS) tax exemption status (tax exemption certificate); 3. Brief description of the agency's primary business functions, number and ages of women served annually and facility capacity. 		
<p>_____ is a nonresidential facility located in the state of Missouri that provides assistance to women with unplanned or crisis pregnancies, or similar services to encourage and assist women in carrying their pregnancies to term. The organization does not perform childbirths, nor perform, induce or refer clients for abortion. Direct client services are provided at the facility at no cost to the client. Medical services, if provided, are in accordance to Missouri statute. Contributions may be declined at the organization's discretion.</p> <p>In accordance with section 135.630 RSMo, I certify that the information provided above is true and accurate.</p>		
EXECUTIVE DIRECTOR SIGNATURE	PRINTED NAME	DATE
<p>Remit to: Department of Social Services Attention: Pregnancy Resource Center Tax Credit P.O. Box 863 Jefferson City, MO 65102-0863</p> <p>The Director shall inform each eligible pregnancy resource center of its share of the apportioned credits no later than thirty (30) days following July 1 of each fiscal year.</p> <p>Within thirty (30) days of any reapportionment, the Director shall notify those pregnancy resource center's that would be affected by the reapportioned tax credit. The Director will consider comments the pregnancy resource center's submit concerning planned future uses of the agency's tax credit allocation prior to the end of the thirty (30) day period. The Director's decision regarding reapportionment shall be final.</p> <p>Once an agency has been certified by the Department of Social Services, the organization's name will be added to the list of agencies that are eligible for the Pregnancy Resource Center Tax Credit. A complete list of eligible agencies is available upon request by writing to the address listed above.</p> <p style="text-align: center;">Agencies must submit application for recertification annually.</p> <p style="text-align: center;">All incomplete or inaccurate applications will be returned to the Pregnancy Resource Center.</p>		



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR AGENCY ELIGIBILITY VERIFICATION

INSTRUCTIONS

1. Provide the organization's LEGAL name.
2. Provide the organization's physical address in addition to a P.O. Box (if applicable).
3. Provide the organization's telephone number.
4. The agency's Charter Number issued by the Secretary of State.
5. Provide the name of the agency's executive director and a contact person (if different from the executive director.)

Supporting Documentation to be attached:

1. A copy of certificate of incorporation.
2. Verification of Internal Revenue Service (IRS) tax exempt status.
3. A brief program description including the number and ages of women served annually and the capacity of the facility.

All information should be submitted to:

Department of Social Services
Attention: Pregnancy Resource Center Tax Credit
P.O. Box 863
Jefferson City, MO 65102-0863

All pregnancy resource centers must establish their eligibility on an annual basis. Beginning fiscal year 2008, all shelters must submit the above information no later than June 1 of each calendar year to maintain their eligibility for the tax credit.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

TAXPAYER/BUSINESS NAME		TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS		
TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)		DATE OF DONATION
AMOUNT OF DONATION (ATTACH PROOF OF DONATION, SEE INSTRUCTIONS)		AMOUNT OF TAX CREDIT (50% OF THE DONATION)
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)		
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company		
PREGNANCY RESOURCE CENTER RECEIVING THE CONTRIBUTION		
ADDRESS		
TELEPHONE NUMBER		CONTACT PERSON
<p>Pregnancy Resource Center Tax Credit Criteria:</p> <ul style="list-style-type: none"> • Cannot exceed the taxpayer's state income tax liability for the year the credit is claimed. • The taxpayer can not claim credits under this program in excess of \$50,000 per taxable year. • The tax credit may be carried over for four years until the full credit is claimed. • The maximum amount of eligible tax credit issued may be the equivalent of 50% of the value of the qualifying contribution. • Total tax credits issued under this program may not exceed \$2 million. • Tax credits will be issued in the order they are received. <p>In accordance with section 135.630 RSMo., I certify that the information provided above is true and accurate. I have read and understand the criteria established for the Pregnancy Resource Center tax credit. I also understand the amount of the tax credit issued by the Department of Social Services will be reduced if it is determined that I have an outstanding balance owed to the Missouri Department of Revenue (135.815 RSMo.).</p>		
TAXPAYER SIGNATURE		
PRINTED NAME		DATE
TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)		
<input type="checkbox"/> Cash <input type="checkbox"/> Stocks/Bonds <input type="checkbox"/> Other Marketable Securities <input type="checkbox"/> Real Estate		
CONTRIBUTIONS THAT INCLUDE A BENEFIT		
FUNCTION OR EVENT		
<input type="checkbox"/> Banquet <input type="checkbox"/> Golf Tournament <input type="checkbox"/> Benefit Auction <input type="checkbox"/> Other (describe) _____		
BENEFIT DESCRIPTION		
FAIR MARKET VALUE OF THE BENEFIT		
I certify that on the date above, this agency received the contribution as noted and agree upon the value of the contribution as specified. The required verification documentation is attached to this application.		
EXECUTIVE DIRECTOR SIGNATURE		DATE
Remit to: Department of Social Services Attention: Pregnancy Resource Center Tax Credit P.O. Box 863 Jefferson City, MO 65102-0863		FOR OFFICIAL USE ONLY
Notification will be provided to the following upon approval of the application: Taxpayer (along with the amount of credit Issued) Pregnancy Resource Center Missouri Department of Revenue		TAX CREDIT NUMBER
		DSS APPROVAL
		DATE PROCESSED
All incomplete or inaccurate applications will be returned to the Pregnancy Resource Center.		



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS

1. Taxpayer or Business name should be the complete name submitted on annual income tax returns.
2. Provide the complete address and telephone number of the taxpayer(s) or business.
3. Taxpayer identification is either the social security number of the individual taxpayer or the business federal identification number (FEIN).
4. Amount of donation is the total funds received or the total value of the donation after the fair market value of any benefit received is deducted (the eligible tax credit will be 50% of this amount).
5. Amount of tax credit is equal to 50% of the donation.
6. Date of the donation.
7. Taxpayer type - place and (X) in the appropriate box and provide supporting documentation indicated if applicable.
8. Identify the Pregnancy Resource Center receiving the donation.
9. Provide the organization's physical address in addition to a P.O. Box (if applicable).
10. Provide the organization's telephone.
11. Provide the organization's contact person's name.
12. Identify the type of donation made and provide supporting documentation.

Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:

- Cash – legible receipt from the pregnancy resource center which indicates the name and address of the organization; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; signature of a representative of the pregnancy resource center receiving the contribution.
- Check – photocopy of the cancelled check, front and back - if not possible then a copy of the original check and a receipt from the pregnancy resource center including the same information required of a cash donation.
- Credit Card – legible transaction receipt with the name and address of the pregnancy resource center; name, address, and telephone number of the contributor; amount and the date the contribution was received; signature of a representative of the pregnancy resource center receiving the contribution. Receipts should have the credit card account number blacked out.
- Money order or cashiers check – legible copy of the original document with the name and address of the pregnancy resource center, name, address and telephone number of the contributor; amount of the donation and the date the contribution was received; signature of a representative of the pregnancy resource center receiving the contribution.
- Values of contributed stocks and bonds must be determined by a reputable source (e.g. Wall Street Journal, NYSE, NASDAQ, etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined.
- The values of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over \$25,000. Commercial, vacant or residential property having a value of \$25,000 or less will require only one (1) appraisal.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS (CONTINUED)

- Contributions that include a benefit to the donor – documentation required will depend on how the type of contribution was made (i.e. cash, check, etc.). The same information is required as described for those types of donations listed above. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auction item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

13. All applications and supporting documentation must be submitted to:

**Department of Social Services
Attention: Pregnancy Resource Center Tax Credit
P.O. Box 863
Jefferson City, MO 65102-0863**

The Director will verify with the Director of Revenue any outstanding balances due from taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount. The Director shall be subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

Within forty-five (45) days of receipt of the tax credit application, the Director will provide notification of its decision to approve the application to the following parties:

- Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved)
- Pregnancy Resource Center; and
- Missouri Department of Revenue.

Tax credits shall be issued in the order contributions are received.

AUTHORITY: section 135.630, RSMo, (HB 1485, 93rd General Assembly, Second Regular Session 2006). Emergency rule filed Sept. 18, 2006, effective Oct. 1, 2006, expires March 29, 2007. Original rule filed Sept. 18, 2006.

PUBLIC COST: This proposed rule is estimated to cost state agencies or political subdivisions zero (0) to two (2) million dollars 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 with the Department of Social Services, Division of Budget and Finance, PO Box 863, Jefferson City, MO 65102-0863. 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. RULE NUMBER

Rule Number and Name:	13 CSR 35-100.020 Pregnancy Resource Center Tax Credit
Type of Rulemaking:	Proposed

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
All state agencies funded with general revenue	\$0 - \$2 million

III. WORKSHEET

This rule implements the Pregnancy Resource Tax Credit, which allows qualified agencies to accept donations in return for a tax credit equivalent to fifty (50) percent of the contribution. Contributions must be at least one hundred (100) dollars and cannot exceed fifty (50) thousand dollars per donor in any fiscal year. The total amount of tax credits issued under this program cannot exceed two (2) million dollars in any fiscal year.

The Department of Social Services cannot project how many taxpayers will make contributions, nor those who will take advantage of the tax credit. Therefore, the fiscal impact estimate is a range from zero (0) dollars to the maximum available of two (2) million dollars for redemption in a fiscal year.

IV. ASSUMPTIONS

As a result of the potential loss of state tax revenue, the Department of Social Services assumes the potential fiscal impact to public agencies would be zero (0) to two (2) million dollars. All agencies that receive general revenue funds could potentially be impacted.

Title 13—DEPARTMENT OF SOCIAL SERVICES
Division 40—Family Support Division
Chapter 79—Domestic Violence Shelter Tax Credit

PROPOSED RULE

13 CSR 40-79.010 Domestic Violence Shelter Tax Credit

PURPOSE: This rule describes the procedures for the implementation of section 135.550, RSMo, Domestic Violence Shelter Tax Credit, to reflect the requirements of SB 614 (2006).

(1) In general, this rule transfers oversight of the contributions to centers for victims of Domestic Violence Tax Credit Program from the Department of Public Safety to the Department of Social Services.

(2) Definition of Terms.

(A) "Contribution," a donation of cash, stocks, bonds or other marketable securities, or real property, with a value of not less than one hundred dollars (\$100). In instances when the donor receives a benefit in conjunction with their contribution (i.e., auctions, golf tournaments, etc.), the taxpayer will be allowed to claim that portion of the donation that exceeds the fair market value of the benefit received. It is the shelter's responsibility to inform the taxpayer of the net amount of the contribution.

(B) "Director," director of the Department of Social Services.

(C) "Shelter for victims of domestic violence," a facility located in this state which meets the definition of a shelter for victims of domestic violence pursuant to section 455.200, RSMo, and which meets the requirements of section 455.220, RSMo.

(D) "State tax liability," in the case of a business taxpayer, any liability incurred by such taxpayer pursuant to the provisions of Chapters 143, 147, 148 and 153, RSMo, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265, RSMo, and related provisions. In the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of Chapter 143, RSMo.

(E) "Taxpayer," a person, firm, a partner in a firm, corporation or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of Chapter 143, RSMo or a corporation subject to the annual corporation franchise tax imposed by the provisions of Chapter 147, RSMo, or an insurance company paying an annual tax on its gross premium receipts in this state, or other financial institution paying taxes to the state of Missouri or any political subdivision of this state pursuant to the provisions of Chapter 148, RSMo, or an express company which pays an annual tax on its gross receipts in this state pursuant to Chapter 153, RSMo or an individual subject to the state income tax imposed by the provisions of Chapter 143, RSMo.

(3) A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal to fifty percent (50%) of the amount such taxpayer contributed to a shelter for victims of domestic violence.

(4) The taxpayer shall not be allowed to claim a tax credit unless the total amount of such taxpayer's contribution to the shelter(s) is at least one hundred dollars (\$100) in value.

(5) The amount of tax credit claimed must not be in excess of the taxpayer's state tax liability for the taxable year that the credit is claimed and shall not exceed fifty thousand dollars (\$50,000) per taxable year.

(6) Any tax credit that cannot be claimed in the taxable year the contribution was made, may be carried over to the next four (4) succeeding taxable years until the full credit has been claimed.

(7) The director will annually develop and maintain a list of domestic violence shelters which are eligible for the Domestic Violence Shelter Tax Credit.

(A) Information provided on the list available to taxpayers will be the domestic violence shelter name, mailing address and telephone number.

(B) A copy of the eligible shelters will be made available to taxpayers upon written request to—

Director of Social Services
 Attn: Domestic Violence Shelter Tax Credit Program
 PO Box 216
 Jefferson City, MO 65102-0216.

(8) Annually, the director will determine which facilities in the state of Missouri may be classified as shelters for victims of domestic violence for purposes of the Domestic Violence Shelter Tax Credit. In order to be an eligible shelter for purposes of the Domestic Violence Shelter Tax Credit, a facility must meet the definition as set forth in subsection (2)(C) of this rule.

(A) In order for the director to make such determinations, applicants for eligibility must submit the following information:

1. A complete and accurate application (Attachment A, included herein). Applications may be obtained by sending a request to—

Department of Social Services
 Attn: Domestic Violence Shelter Tax Credit Program
 PO Box 216
 Jefferson City, MO 65102;

2. A copy of certificate of incorporation;

3. Verification of Internal Revenue Service (IRS) tax exempt status;

4. A brief program description including the number of individuals served annually and the capacity of the facility;

5. All information should be submitted to—

Department of Social Services
 Attn: Domestic Violence Shelter Tax Credit Program
 PO Box 216
 Jefferson City, MO 65102-0216.

(B) All domestic violence shelters must establish their eligibility on an annual basis. Beginning fiscal year 2008, all shelters must submit the above information no later than June 1 of each calendar year to maintain their eligibility for the tax credit.

(C) For fiscal year 2007 the director will continue to review, process and approve qualified tax credit applications submitted by eligible domestic violence shelters using the eligibility list established by the Department of Public Safety prior to the program's transfer to the Department of Social Services effective August 28, 2006. Regulations governing the processing and awarding of tax credits will be those established herein by the Department of Social Services, effective August 28, 2006.

(D) Within forty-five (45) days of receipt of all the required documentation, the director will make a determination of eligibility and will notify the domestic violence shelters of the determination in writing. Upon a determination of eligibility, a shelter will automatically be added to the shelter listing.

(9) The director shall equally apportion the total available tax credits among all eligible shelters for domestic violence effective the first day of each state fiscal year (FY).

(A) The director shall inform each eligible domestic violence shelter of its share of the apportioned credits no later than thirty (30) days following July 1 of each fiscal year.

(B) The director shall review the cumulative amount of approved tax credits not less than quarterly from the first day of each fiscal year. If a domestic violence shelter fails to use all, or some percentage to be determined by the director, of its apportioned tax credits during a predetermined period of time, the director may reapportion these unused tax credits to those domestic violence shelters that have used all, or most of their apportionment. The director may establish

more than one (1) period of time and reapportion more than once during each fiscal year to the maximum extent possible to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

(C) Within thirty (30) days of any reapportionment, the director shall notify those domestic violence shelters that would be affected by the reapportioned tax credit. The director will consider comments the domestic violence shelters submit concerning planned future uses of the agency's tax credit allocation prior to the end of the thirty (30)-day period. The director's decision regarding reapportionment shall be final.

(D) The cumulative amount of credits which may be claimed per any one (1) fiscal year shall not exceed two (2) million dollars.

(10) An eligible shelter shall report the receipt of any contribution it believes qualifies for the tax credit on a form provided by the director. This form shall subsequently be known as the Domestic Violence Shelter Tax Credit Application (Attachment B, included herein).

(A) Shelters may request the tax credit application by writing to—
Department of Social Services
Attn: Domestic Violence Shelter Tax Credit Program
PO Box 216
Jefferson City, MO 65102-0216.

(B) Shelters shall be permitted to decline a contribution from a taxpayer.

(C) The tax credit application shall be submitted to the director by the domestic violence shelter within one (1) calendar year of the receipt of the contribution. Tax credit applications submitted more than one (1) year following the date of the contribution will be void and the right to the tax credit will be forfeited.

(D) Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:

1. Cash—legible receipt from the domestic violence shelter which indicates the name and address of the organization; name, address and telephone number of the contributor; amount and date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution;

2. Check—photocopy of the canceled check, front and back—if not possible then copy of the original check and a receipt from the domestic violence shelter including the same information required of a cash donation as described in paragraph (10)(D)1. of this rule;

3. Credit card—legible transaction receipt with the name and address of the domestic violence shelter; contributor's name, address and telephone number; amount and date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution. Receipts should have the credit card account number blacked out;

4. Money order or cashier's check—legible copy of the original document with the name and address of the domestic violence shelter; contributor's name, address and telephone number; amount and date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution;

5. Values of contributed stocks and bonds must be determined by a reputable source (e.g., *Wall Street Journal*, New York Stock Exchange (NYSE), National Association of Securities Dealers Automated Quotations (NASDAQ), etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined;

6. The value of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over twenty-five thousand dollars (\$25,000). Commercial, vacant or residential property having a value twenty-five thousand dollars (\$25,000) or less will require only one (1) appraisal;

7. Contributions that include a benefit to the donor—documentation required will depend on how the type of contribution was made

(i.e. cash, check, etc.). The same information is required as described in paragraphs (10)(D)1.-4. of this rule. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auction item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

(11) Tax credits shall be issued in the order contributions are received.

(12) The director will verify with the Director of Revenue any outstanding balances due from taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount. The director shall be subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

(13) Within forty-five (45) days of receipt of the tax credit application, the director will provide notification of its decision to approve the application to the following parties:

(A) Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved);

(B) Domestic violence shelter; and

(C) Missouri Director of Revenue.



**MISSOURI DEPARTMENT OF SOCIAL SERVICES
DOMESTIC VIOLENCE SHELTER TAX CREDIT
APPLICATION FOR AGENCY ELIGIBILITY VERIFICATION**

LEGAL NAME OF THE ORGANIZATION	
MAILING ADDRESS	
PHYSICAL ADDRESS	
TELEPHONE NUMBER	CHARTER NUMBER (ISSUED BY THE SECRETARY OF STATE)
EXECUTIVE DIRECTOR	CONTACT PERSON

- Total tax credits issued annually can not exceed \$2 million.
- Tax credits will be apportioned equally among classified agencies at the beginning of each fiscal year.
- Unused tax credits may be reapportioned at the Departments discretion at any time during the year.

Information required to be considered as a classified as a Domestic Violence Shelter eligible to receive contributions that may qualify for the Domestic Violence Shelter Center Tax Credit.

1. A copy of the organization's certificate of incorporation;
2. Verification of Internal Revenue Services (IRS) tax exemption status (tax exemption certificate);
3. Brief description of the agency's primary business functions, including facility capacity and number of individuals served annually.

_____ is a facility established for the purpose of providing temporary residential service or facilities to family or household members who are victims of domestic violence. Contributions may be declined at the organization's discretion.
In accordance with section 135.550 RSMo, I certify that the information provided above is true and accurate.

EXECUTIVE DIRECTOR SIGNATURE	PRINTED NAME	DATE
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Remit to: Department of Social Services
Attention: Domestic Violence Shelter Tax Credit
P.O. Box 216
Jefferson City, MO 65102-0216

The Director shall inform each eligible domestic violence shelter of its share of the apportioned credits no later than thirty (30) days following July 1 of each fiscal year.

Within thirty (30) days of any reapportionment, the Director shall notify those pregnancy resource center's that would be affected by the reapportioned tax credit. The Director will consider comments the domestic violence shelters submit concerning planned future uses of the agency's tax credit allocation prior to the end of the thirty (30) day period. The Director's decision regarding reapportionment shall be final.

Once an agency has been certified by the Department of Social Services, the organization's name and mailing address will be added to the list of agencies that are eligible for the Domestic Violence Shelter Tax Credit. A complete list of eligible agencies is available upon request by writing to the address listed above.

Agencies must submit application for recertification annually.

All incomplete or inaccurate applications will be returned to the Domestic Violence Shelter.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DOMESTIC VIOLENCE SHELTER TAX CREDIT
APPLICATION FOR AGENCY ELIGIBILITY VERIFICATION

INSTRUCTIONS

1. Provide the organization's LEGAL name.
2. Provide the organization's physical address in addition to a P.O. Box (if applicable).
3. Provide the organization's telephone number.
4. The agency's Charter Number issued by the Secretary of State.
5. Provide the name of the agency's executive director and a contact person (if different from the executive director.)

Supporting Documentation to be attached:

1. A copy of certificate of incorporation.
2. Verification of Internal Revenue Service (IRS) tax exempt status.
3. A brief program description including the number and ages of women served annually and the capacity of the facility.

All information should be submitted to:

Department of Social Services
Attention: Domestic Violence Shelter Tax Credit
P.O. Box 216
Jefferson City, MO 65102-0216

All domestic violence shelters must establish their eligibility on an annual basis. Beginning fiscal year 2008, all shelters must submit the above information no later than June 1 of each calendar year to maintain their eligibility for the tax credit.



**MISSOURI DEPARTMENT OF SOCIAL SERVICES
DOMESTIC VIOLENCE SHELTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS**

TAXPAYER/BUSINESS NAME		TAXPAYER TELEPHONE NUMBER	
TAXPAYER ADDRESS			
TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)		DATE OF DONATION	
AMOUNT OF DONATION (ATTACH PROOF OF DONATION, SEE INSTRUCTIONS)		AMOUNT OF TAX CREDIT (50% OF THE DONATION)	
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)			
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company			
DOMESTIC VIOLENCE SHELTER RECEIVING THE CONTRIBUTION			
ADDRESS			
TELEPHONE NUMBER		CONTACT PERSON	
<p>Domestic Violence Shelter Tax Credit Criteria:</p> <ul style="list-style-type: none"> • Cannot exceed the taxpayer's state income tax liability for the year the credit is claimed. • The taxpayer can not claim credits under this program in excess of \$50,000 per taxable year. • The tax credit may be carried over for four years until the full credit is claimed. • The maximum amount of eligible tax credit issued may be the equivalent of 50% of the value of the qualifying contribution. • Contributions can not be less than \$100 (\$50 tax credit), except in situations where the credit has been carried forward from a previous year. • Total tax credits issued under this program may not exceed \$2 million. • Tax credits will be issued in the order they are received. <p>In accordance with section 135.550 RSMo., I certify that the information provided above is true and accurate. I have read and understand the criteria established for the Domestic Violence Shelter tax credit program. I also understand the amount of the tax credit issued by the Missouri Department of Social Services will be reduced if it is determined that I have an outstanding balance owed to the Missouri Department of Revenue (135.815 RSMo.).</p>			
TAXPAYER SIGNATURE			
PRINTED NAME			DATE
TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)			
<input type="checkbox"/> Cash <input type="checkbox"/> Stocks/Bonds <input type="checkbox"/> Other Marketable Securities <input type="checkbox"/> Real Estate			
CONTRIBUTIONS THAT INCLUDE A BENEFIT			
FUNCTION OR EVENT			
<input type="checkbox"/> Banquet <input type="checkbox"/> Golf Tournament <input type="checkbox"/> Benefit Auction <input type="checkbox"/> Other (describe) _____			
BENEFIT DESCRIPTION			
FAIR MARKET VALUE OF THE BENEFIT			
I certify that on the date above, this agency received the contribution as noted and agree upon the value of the contribution as specified. The required verification documentation is attached to this application.			
EXECUTIVE DIRECTOR SIGNATURE			DATE
Remit to:		FOR OFFICIAL USE ONLY	
Department of Social Services Attention: Domestic Violence Shelter Tax Credit P.O. Box 216 Jefferson City, MO 65102-0216		TAX CREDIT NUMBER	
Notification will be provided to the following upon approval of the application: Taxpayer (along with the amount of credit issued) Domestic Violence Shelter Missouri Department of Revenue		DSS APPROVAL	
All incomplete or inaccurate applications will be returned to the Domestic Violence Shelter.		DATE PROCESSED	



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DOMESTIC VIOLENCE SHELTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS

1. Taxpayer or Business name should be the complete name submitted on annual income tax returns.
2. Provide the complete address and telephone number of the taxpayer(s) or business.
3. Taxpayer identification is either the social security number of the individual taxpayer(s) or the business federal identification number (FEIN). Social security number(s) must be provided for all taxpayers listed in item #1.
4. Amount of donation is the total funds received or the total value of the donation after the fair market value of any benefit received is deducted (the eligible tax credit will be 50% of this amount).
5. Amount of tax credit is equal to 50% of the donation.
6. Date of the donation.
7. Taxpayer type - place and (X) in the appropriate box and provide supporting documentation indicated if applicable.
8. Identify the Domestic Violence Shelter receiving the donation.
9. Provide the organization's physical address in addition to a P.O. Box (if applicable).
10. Provide the organization's telephone.
11. Provide the organization's contact person's name.
12. Identify the type of donation made and provide supporting documentation.

Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:

- Cash – legible receipt from the domestic violence shelter which indicates the name and address of the organization; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution.
- Check – photocopy of the cancelled check, front and back - if not possible then a copy of the original check and a receipt from the domestic violence shelter including the same information required of a cash donation.
- Credit Card – legible transaction receipt with the name and address of the domestic violence shelter; name, address, and telephone number of the contributor; amount and the date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution. Receipts should have the credit card account number blacked out.
- Money order or cashiers check – legible copy of the original document with the name and address of the pregnancy resource center, name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution.
- Values of contributed stocks and bonds must be determined by a reputable source (e.g. Wall Street Journal, NYSE, NASDAQ, etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined.
- The values of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over \$25,000. Commercial, vacant or residential property having a value of \$25,000 or less will require only one (1) appraisal.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DOMESTIC VIOLENCE SHELTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS (CONTINUED)

- Contributions that include a benefit to the donor – documentation required will depend on how the type of contribution was made (i.e. cash, check, etc.). The same information is required as described for those types of donations listed above. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auction item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

13. All applications and supporting documentation must be submitted to:

Department of Social Services
Attention: Domestic Violence Shelter Tax Credit
P.O. Box 216
Jefferson City, MO 65102-0216

The Director will verify with the Director of Revenue any outstanding balances due from taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount. The Director shall be subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

Within forty-five (45) days of receipt of the tax credit application, the Director will provide notification of its decision to approve the application to the following parties:

- Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved)
- Domestic Violence Shelter; and
- Missouri Department of Revenue.

Tax credits shall be issued in the order contributions are received.

AUTHORITY: section 135.550, RSMo (SB 614, 93rd General Assembly, Second Regular Session 2006). Emergency rule filed Sept. 18, 2006, effective Oct. 1, 2006, expires March 29, 2007. Original rule filed Sept. 18, 2006.

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 with the Department of Social Services, Division of Budget and Finance, PO Box 216, Jefferson City, MO 65102-0216. 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.*

This section will contain the final text of the rules proposed by agencies. The order of rulemaking is required to contain a citation to the legal authority upon which the order of rulemaking is based; reference to the date and page or pages where the notice of proposed rulemaking was published in the *Missouri Register*; an explanation of any change between the text of the rule as contained in the notice of proposed rulemaking and the text of the rule as finally adopted, together with the reason for any such change; and the full text of any section or subsection of the rule as adopted which has been changed from that contained in the notice of proposed rulemaking. The effective date of the rule shall be not less than thirty (30) days after the date of publication of the revision to the *Code of State Regulations*.

The agency is also required to make a brief summary of the general nature and extent of comments submitted in support of or opposition to the proposed rule and a concise summary of the testimony presented at the hearing, if any, held in connection with the rulemaking, together with a concise summary of the agency's findings with respect to the merits of any such testimony or comments which are opposed in whole or in part to the proposed rule. The ninety (90)-day period during which an agency shall file its order of rulemaking for publication in the *Missouri Register* begins either: 1) after the hearing on the proposed rulemaking is held; or 2) at the end of the time for submission of comments to the agency. During this period, the agency shall file with the secretary of state the order of rulemaking, either putting the proposed rule into effect, with or without further changes, or withdrawing the proposed rule.

**Title 1—OFFICE OF ADMINISTRATION
Division 15—Administrative Hearing Commission
Chapter 1—Organization and Description**

ORDER OF RULEMAKING

By the authority vested in the Administrative Hearing Commission under section 536.023, RSMo Supp. 2005, the commission amends a rule as follows:

1 CSR 15-1.204 General Operation is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 3, 2006 (31 MoReg 971). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing on this proposed amendment was held on August 2, 2006. The public comment period ended on August 2, 2006. No comments were made at the public hearing and no written comments were received.

**Title 1—OFFICE OF ADMINISTRATION
Division 15—Administrative Hearing Commission
Chapter 3—Procedure for All Contested
Cases Under Statutory Jurisdiction**

ORDER OF RULEMAKING

By the authority vested in the Administrative Hearing Commission under sections 536.073.3, 621.035 and 622.027, RSMo 2000, and 226.008.4 and 621.198, RSMo Supp. 2005, the commission amends a rule as follows:

1 CSR 15-3.200 Subject Matter is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 3, 2006 (31 MoReg 971). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing on this proposed amendment was held on August 2, 2006. The public comment period ended on August 2, 2006. No comments were made at the public hearing and no written comments were received.

**Title 1—OFFICE OF ADMINISTRATION
Division 15—Administrative Hearing Commission
Chapter 3—Procedure for All Contested
Cases Under Statutory Jurisdiction**

ORDER OF RULEMAKING

By the authority vested in the Administrative Hearing Commission under sections 621.035, RSMo 2000, and 621.053 and 621.198, RSMo Supp. 2005, the commission amends a rule as follows:

1 CSR 15-3.350 Complaints is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 3, 2006 (31 MoReg 972). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing on this proposed amendment was held on August 2, 2006. The public comment period ended on August 2, 2006. No comments were made at the public hearing and no written comments were received.

**Title 1—OFFICE OF ADMINISTRATION
Division 15—Administrative Hearing Commission
Chapter 3—Procedure for All Contested
Cases Under Statutory Jurisdiction**

ORDER OF RULEMAKING

By the authority vested in the Administrative Hearing Commission under sections 621.035, RSMo 2000, and 621.198, RSMo Supp. 2005, the commission amends a rule as follows:

1 CSR 15-3.390 Intervention is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 3, 2006 (31 MoReg 972). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing on this proposed amendment was held on August 2, 2006. The public comment period ended on August 2, 2006. No comments were made at the public hearing and no written comments were received.

**Title 1—OFFICE OF ADMINISTRATION
Division 15—Administrative Hearing Commission
Chapter 3—Procedure for All Contested
Cases Under Statutory Jurisdiction**

ORDER OF RULEMAKING

By the authority vested in the Administrative Hearing Commission under sections 536.073 and 621.035, RSMo 2000, and 621.198, RSMo Supp. 2005, the commission amends a rule as follows:

1 CSR 15-3.420 Discovery is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 3, 2006 (31 MoReg 972-973). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing on this proposed amendment was held on August 2, 2006. The public comment period ended on August 2, 2006. No comments were made at the public hearing and no written comments were received.

**Title 1—OFFICE OF ADMINISTRATION
Division 15—Administrative Hearing Commission
Chapter 3—Procedure for All Contested
Cases Under Statutory Jurisdiction**

ORDER OF RULEMAKING

By the authority vested in the Administrative Hearing Commission under sections 621.035, RSMo 2000, and 621.198, RSMo Supp. 2005, the commission amends a rule as follows:

1 CSR 15-3.470 Prehearing Conferences is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 3, 2006 (31 MoReg 973). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing on this proposed amendment was held on August 2, 2006. The public comment period ended on August 2, 2006. No comments were made at the public hearing and no written comments were received.

**Title 5—DEPARTMENT OF ELEMENTARY AND
SECONDARY EDUCATION
Division 30—Division of Administrative and Financial
Services
Chapter 260—District Reorganization**

ORDER OF RULEMAKING

By the authority vested in the State Board of Education under sections 162.311 and 162.321, RSMo 2000, the board amends a rule as follows:

5 CSR 30-260.010 Adoption or Changing of School District Names is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 1, 2006 (31 MoReg 849). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 5—DEPARTMENT OF ELEMENTARY AND
SECONDARY EDUCATION
Division 80—Teacher Quality and Urban Education
Chapter 805—Educator Preparation**

ORDER OF RULEMAKING

By the authority vested in the State Board of Education under sections 161.097 and 168.011, RSMo 2000 and 161.092, 168.021 and 168.081, RSMo Supp. 2005, the board amends a rule as follows:

5 CSR 80-805.030 Innovative and Alternative Professional Education Programs is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 1, 2006 (31 MoReg 849-851). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 7—DEPARTMENT OF TRANSPORTATION
Division 10—Missouri Highways and Transportation
Commission
Chapter 25—Motor Carrier Operations**

ORDER OF RULEMAKING

By the authority vested in the Missouri Highways and Transportation Commission under sections 226.008, RSMo Supp. 2005 and 387.060, RSMo 2000, the commission amends a rule as follows:

7 CSR 10-25.040 Notice to be Given to Consumers by Household Goods Carriers—Timing of Delivery, Form and Contents is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 15, 2006 (31 MoReg 906). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

This section may contain notice of hearings, correction notices, public information notices, rule action notices, statements of actual costs and other items required to be published in the *Missouri Register* by law.

Title 19—DEPARTMENT OF HEALTH AND SENIOR SERVICES

Division 60—Missouri Health Facilities Review Committee Chapter 50—Certificate of Need Program

APPLICATION REVIEW SCHEDULE

The Missouri Health Facilities Review Committee has initiated review of the applications listed below. A decision is tentatively scheduled for November 20, 2006. These applications are available for public inspection at the address shown below:

Date Filed

Project Number: Project Name
City (County)
Cost, Description

09/08/06

#3983 HS: The New Liberty Hospital
District of Clay County
Liberty (Clay County)
\$1,090,455, Acquire endoscopy equipment

#3989 RS: Boonville Residential, LLC
Boonville (Cooper County)
\$2,297,980, Establish 30-bed assisted living facility

#3972 HS: Mineral Area Regional Medical Center
Farmington (St. Francois County)
\$1,703,742, Acquire cardiac catheterization laboratory

#3987 HS: Truman Medical Center-Lakewood
Kansas City (Jackson County)
\$1,590,140, Acquire cardiac catheterization laboratory

Any person wishing to request a public hearing for the purpose of commenting on these applications must submit a written request to this effect, which must be received by October 11, 2006. All written requests and comments should be sent to:

Chairman
Missouri Health Facilities Review Committee
c/o Certificate of Need Program
Post Office Box 570
Jefferson City, MO 65102

For additional information contact
Donna Schuessler, (573) 751-6403.

Title 19—DEPARTMENT OF HEALTH AND SENIOR SERVICES

Division 60—Missouri Health Facilities Review Committee Chapter 50—Certificate of Need Program

EXPEDITED APPLICATION REVIEW SCHEDULE

The Missouri Health Facilities Review Committee has initiated review of the Expedited applications listed below. A decision is tentatively scheduled for October 23, 2006. These applications are available for public inspection at the address shown below:

Date Filed

Project Number: Project Name
City (County)
Cost, Description

08/23/06

#3880 NP: Bent-Wood Nursing Center
Florissant (St. Louis County)
\$326,118, Long-term care bed expansion through the purchase of 2 skilled nursing facility beds from Aurora Nursing Center, Aurora (Lawrence County)

09/08/06

#3968 HS: Poplar Bluff Regional Medical Center
Poplar Bluff (Butler County)
\$1,770,000, Replace magnetic resonance imager

#3986 HS: Truman Medical Center—Hospital Hill
Kansas City (Jackson County)
\$1,590,140, Replace cardiac catheterization lab

Any person wishing to request a public hearing for the purpose of commenting on these applications must submit a written request to this effect, which must be received by October 12, 2006. All written requests and comments should be sent to:

Chairman
Missouri Health Facilities Review Committee
c/o Certificate of Need Program
Post Office Box 570
Jefferson City, MO 65102

For additional information contact
Donna Schuessler, (573) 751-6403.

STATUTORY LIST OF CONTRACTORS BARRED FROM PUBLIC WORKS PROJECTS

The following is a list of contractor(s) who have been prosecuted and convicted of violating the Missouri Prevailing Wage Law, and whose Notice of Conviction has been filed with the Secretary of State pursuant to Section 290.330, RSMo.

<u>Name of Contractor</u>	<u>Name of Officers</u>	<u>Address</u>	<u>Date of Conviction</u>	<u>Debarment Period</u>
Stan Buffington DBA Buffington Brothers Heating & Cooling		110 N. Riverview Poplar Bluff, MO 63901	10/26/05	10/26/2005-10/26/06

The Secretary of State is required by sections 347.141 and 359.481, RSMo 2000 to publish dissolutions of limited liability companies and limited partnerships. The content requirements for the one-time publishing of these notices are prescribed by statute. This listing is published pursuant to these statutes. We request that documents submitted for publication in this section be submitted in camera ready 8 1/2" x 11" manuscript.

**NOTICE OF WINDING UP OF LIMITED LIABILITY COMPANY
TO ALL CREDITORS OF AND CLAIMANTS AGAINST
MANCHESTER HANLEY HOLDINGS, LLC**

On August 28, 2006, MANCHESTER HANLEY HOLDINGS, LLC, a Missouri limited liability company, filed its Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State.

Said limited liability company requests that all persons and organizations who have claims against it present them immediately by letter to the company c/o Norbert Glassl, 3590 Summerlyn Drive, St. Louis, Missouri 63129.

All claims against the company must include: (1) the name, address and phone number of the claimant; (2) the amount claimed; (3) the basis of the claim; (4) the date on which the claim arose; and (5) documentation supporting the claim.

NOTICE: Because of the winding up of MANCHESTER HANLEY HOLDINGS, LLC, any claims against it will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the publication date of the notices authorized by statute, whichever is published last.

NOTICE OF CORPORATION DISSOLUTION

To: All creditors of and claimants against KEVIN DILL BUILDER, INC.

On August 10, 2006, KEVIN DILL BUILDER, INC., a Missouri corporation, Charter Number **00435734**, was dissolved pursuant to the filing of Articles of Dissolution by the Corporation Division, Missouri Secretary of State.

All persons or organizations having claims against KEVIN DILL BUILDER, INC., are required to present them immediately in writing to:

Molly Nail, Attorney at Law
CHINNERY EVANS & NAIL, P.C.
200 S.E. Douglas, Suite 200
Lee's Summit, MO 64063

Each claim must contain the following information:

1. Name and current address of the claimant.
2. A clear and concise statement of the facts supporting the claim.
3. The date the claim was incurred.
4. The amount of money or alternate relief demanded.

NOTE: CLAIMS AGAINST KEVIN DILL BUILDER, INC., WILL BE BARRED UNLESS A PROCEEDING TO ENFORCE THE CLAIM IS COMMENCED WITHIN TWO YEARS AFTER THE PUBLICATION OF THIS NOTICE.