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SALUS POPULI SUPREMA LEX ESTO

"The welfare of the people shall be the supreme law."



JASON KANDER
SECRETARY OF STATE

MISSOURI
REGISTER

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

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	St. Joseph Public Library 927 Felix Street St. Joseph, MO 64501-2799 (816) 232-8151		

HOW TO CITE RULES AND RSMo

RULES—Cite material in the *Missouri Register* by volume and page number, for example, Vol. 28, *Missouri Register*, page 27. The approved short form of citation is 28 MoReg 27.

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

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

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

Each department of state government is assigned a title. Each agency or division within the department is assigned a division number. The agency then groups its rules into general subject matter areas called chapters and specific areas called rules. Within a rule, the first breakdown is called a section and is designated as (1). Subsection is (A) with further breakdown into paragraph 1., subparagraph A., part (I), subpart (a), item I. and subitem a.

RSMo—The most recent version of the statute containing the section number and the date.

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

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

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

**Title 22—MISSOURI CONSOLIDATED
HEALTH CARE PLAN
Division 10—Health Care Plan
Chapter 2—State Membership**

**ORDER TERMINATING EMERGENCY
RESCISSION**

By the authority vested in the Missouri Consolidated Health Care Plan under section 103.059, RSMo 2000, the director hereby terminates an emergency rescission effective May 29, 2013, as follows:

22 CSR 10-2.020 General Membership Provisions is terminated.

A notice of emergency rulemaking containing the emergency rescission was published in the *Missouri Register* on December 3, 2012 (37 MoReg 1705).

**Title 22—MISSOURI CONSOLIDATED
HEALTH CARE PLAN
Division 10—Health Care Plan
Chapter 2—State Membership**

ORDER TERMINATING EMERGENCY RULE

By the authority vested in the Missouri Consolidated Health Care Plan under section 103.059, RSMo 2000, the director hereby termi-

nates an emergency rule effective May 29, 2013, as follows:

22 CSR 10-2.020 General Membership Provisions is terminated.

A notice of emergency rulemaking containing the text of the emergency rule was published in the *Missouri Register* on December 3, 2012 (37 MoReg 1705-1715).

**Title 22—MISSOURI CONSOLIDATED
HEALTH CARE PLAN
Division 10—Health Care Plan
Chapter 2—State Membership**

**ORDER TERMINATING EMERGENCY
AMENDMENT**

By the authority vested in the Missouri Consolidated Health Care Plan under section 103.059, RSMo 2000, and section 103.080.3, RSMo Supp. 2012, the director hereby terminates an emergency amendment effective May 29, 2013, as follows:

22 CSR 10-2.053 High Deductible Health Plan Benefit Provisions and Covered Charges is terminated.

A notice of emergency rulemaking containing the text of the emergency amendment was published in the *Missouri Register* on December 3, 2012 (37 MoReg 1717-1719).

**Title 22—MISSOURI CONSOLIDATED
HEALTH CARE PLAN
Division 10—Health Care Plan
Chapter 2—State Membership**

**ORDER TERMINATING EMERGENCY
AMENDMENT**

By the authority vested in the Missouri Consolidated Health Care Plan under section 103.059, RSMo 2000, the director hereby terminates an emergency amendment effective May 29, 2013, as follows:

22 CSR 10-2.055 Medical Plan Benefit Provisions and Covered Charges is terminated.

A notice of emergency rulemaking containing the text of the emergency amendment was published in the *Missouri Register* on December 3, 2012 (37 MoReg 1719-1724).

**Title 22—MISSOURI CONSOLIDATED
HEALTH CARE PLAN
Division 10—Health Care Plan
Chapter 2—State Membership**

**ORDER TERMINATING EMERGENCY
AMENDMENT**

By the authority vested in the Missouri Consolidated Health Care Plan under section 103.059, RSMo 2000, and section 103.089, RSMo Supp. 2012, the director hereby terminates an emergency amendment effective May 29, 2013, as follows:

22 CSR 10-2.070 Coordination of Benefits is terminated.

A notice of emergency rulemaking containing the text of the emergency amendment was published in the *Missouri Register* on December 3, 2012 (37 MoReg 1726).

**Title 22—MISSOURI CONSOLIDATED
HEALTH CARE PLAN
Division 10—Health Care Plan
Chapter 2—State Membership**

**ORDER TERMINATING EMERGENCY
AMENDMENT**

By the authority vested in the Missouri Consolidated Health Care Plan under section 103.059, RSMo 2000, the director hereby terminates an emergency amendment effective May 29, 2013, as follows:

22 CSR 10-2.090 Pharmacy Benefit Summary is terminated.

A notice of emergency rulemaking containing the text of the emergency amendment was published in the *Missouri Register* on December 3, 2012 (37 MoReg 1729–1732).

**Title 22—MISSOURI CONSOLIDATED
HEALTH CARE PLAN
Division 10—Health Care Plan
Chapter 3—Public Entity Membership**

**ORDER TERMINATING EMERGENCY
RESCISSION**

By the authority vested in the Missouri Consolidated Health Care Plan under section 103.059, RSMo 2000, the director hereby terminates an emergency rescission effective May 29, 2013, as follows:

22 CSR 10-3.020 General Membership Provisions is terminated.

A notice of emergency rulemaking containing the emergency rescission was published in the *Missouri Register* on December 3, 2012 (37 MoReg 1736).

**Title 22—MISSOURI CONSOLIDATED
HEALTH CARE PLAN
Division 10—Health Care Plan
Chapter 3—Public Entity Membership**

ORDER TERMINATING EMERGENCY RULE

By the authority vested in the Missouri Consolidated Health Care Plan under section 103.059, RSMo 2000, the director hereby terminates an emergency rule effective May 29, 2013, as follows:

22 CSR 10-3.020 General Membership Provisions is terminated.

A notice of emergency rulemaking containing the text of the emergency rule was published in the *Missouri Register* on December 3, 2012 (37 MoReg 1736–1743).

**Title 22—MISSOURI CONSOLIDATED
HEALTH CARE PLAN
Division 10—Health Care Plan
Chapter 3—Public Entity Membership**

**ORDER TERMINATING EMERGENCY
AMENDMENT**

By the authority vested in the Missouri Consolidated Health Care

Plan under section 103.059, RSMo 2000, the director hereby terminates an emergency amendment effective May 29, 2013, as follows:

22 CSR 10-3.057 Medical Plan Benefit Provisions and Covered Charges is terminated.

A notice of emergency rulemaking containing the text of the emergency amendment was published in the *Missouri Register* on December 3, 2012 (37 MoReg 1748–1754).

**Title 22—MISSOURI CONSOLIDATED
HEALTH CARE PLAN
Division 10—Health Care Plan
Chapter 3—Public Entity Membership**

**ORDER TERMINATING EMERGENCY
AMENDMENT**

By the authority vested in the Missouri Consolidated Health Care Plan under section 103.059, RSMo 2000, and section 103.089, RSMo Supp. 2012, the director hereby terminates an emergency amendment effective May 29, 2013, as follows:

22 CSR 10-3.070 Coordination of Benefits is terminated.

A notice of emergency rulemaking containing the text of the emergency amendment was published in the *Missouri Register* on December 3, 2012 (37 MoReg 1755).

**Title 22—MISSOURI CONSOLIDATED
HEALTH CARE PLAN
Division 10—Health Care Plan
Chapter 3—Public Entity Membership**

**ORDER TERMINATING EMERGENCY
AMENDMENT**

By the authority vested in the Missouri Consolidated Health Care Plan under section 103.059, RSMo 2000, the director hereby terminates an emergency amendment effective May 29, 2013, as follows:

22 CSR 10-3.090 Pharmacy Benefit Summary is terminated.

A notice of emergency rulemaking containing the text of the emergency amendment was published in the *Missouri Register* on December 3, 2012 (37 MoReg 1758–1761).

The Secretary of State shall publish all executive orders beginning January 1, 2003, pursuant to section 536.035.2, RSMo Supp. 2012.

EXECUTIVE ORDER 13-05

WHEREAS, the State of Missouri is being impacted by a severe winter storm, starting on February 20, 2013 and continuing, that is causing or is forecast to cause heavy snow, sleet, freezing rain and ice across the state; and

WHEREAS, hazardous travel conditions and utility interruptions are expected during the pendency of this storm; and

WHEREAS, this winter weather event has the potential to create a condition of distress and hazard to the safety, welfare, and property of the citizens of the State of Missouri beyond the capabilities of some local jurisdictions, and other established agencies; and

WHEREAS, the State will continue to be proactive where the health and safety of the citizens of Missouri are concerned; and

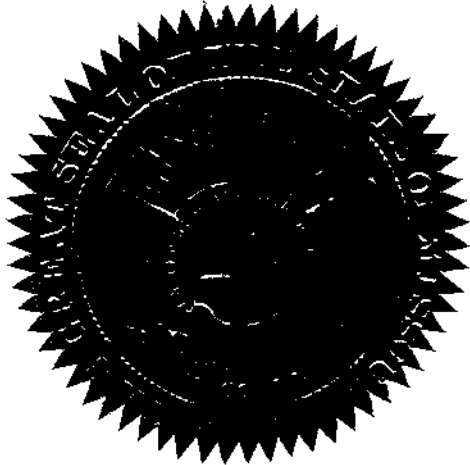
WHEREAS, the resources of the State of Missouri may be needed to assist affected jurisdictions and to help relieve the condition of distress and hazard to the safety and welfare of our fellow Missourians; and

WHEREAS, an invocation of the provisions of Sections 44.100 and 44.110, RSMo, will be required to ensure the protection of the safety and welfare of the citizens of Missouri.

NOW, THEREFORE, I, JEREMIAH W. (JAY) NIXON, GOVERNOR OF THE STATE OF MISSOURI, by virtue of the authority vested in me by the Constitution and Laws of the State of Missouri, including Sections 44.100 and 44.110, RSMo, do hereby declare that a State of Emergency exists in the State of Missouri. I do hereby direct that the Missouri State Emergency Operations Plan be activated.

I further authorize the use of state agencies to provide assistance, as needed.

This order shall terminate on March 21, 2013, unless extended in whole or in part.



IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Missouri, in the City of Jefferson, on this 21st day of February, 2013.

Jeremiah W. (Jay) Nixon
Governor

ATTEST:

Jason Kander
Secretary of State

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

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

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

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

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

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

Proposed Amendment Text Reminder:

Boldface text indicates new matter.

[Bracketed text indicates matter being deleted.]

Title 5—DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION

Division 20—Division of Learning Services Chapter 400—Office of Educator Quality

PROPOSED RULE

5 CSR 20-400.125 Actions of the State Board of Education Relating to Applications for Educator Certificates

PURPOSE: The State Board of Education is authorized to grant educator certification in any of the public schools of the state and to establish requirements and qualifications for those certificates. This rule establishes procedures for review of applications of individuals convicted of a felony or crime involving moral turpitude, whether or not sentence is imposed; applicants whose license has been revoked in Missouri or in another jurisdiction; and applicants seeking to appeal a denial of license by the Office of Educator Quality.

(1) Any application for an educator certificate for an individual who has been convicted of a felony or crime involving moral turpitude, whether or not sentence is imposed, including candidates for a Missouri educator certificate who are currently enrolled in professional education courses in conjunction with state-approved teacher preparation programs, shall be reviewed by the Office of Educator Quality within the Department of Elementary and Secondary Education (department) and recommendations made to the State Board of Education (board). However, certificates may only be issued upon motion of the board adopted by a unanimous affirmative vote of those members present and voting.

(A) Conviction for purposes of this rule does not include offenses, other than those listed in section 168.071.6, RSMo, for which the applicant has successfully completed a suspended imposition of sentence.

(B) Applicants with a criminal conviction shall provide the following:

1. Information relating to being found guilty, a plea of guilty, receipt of a suspended imposition of sentence, receipt of a suspended execution of sentence, or entering a plea of *nolo contendere* for any violation of any laws of a state, the United States, or any other country, other than a traffic violation; including information on the date of the court action, the applicant's age at the time of the underlying offense, the facts of the crime, and whether the conduct that was the basis for the conviction was in the scope of the applicant's duties while employed by a public or private school or school district;

2. A statement by affidavit or under oath as to rehabilitative steps completed by the applicant relating to applicant's criminal conduct; and

3. A completed background check processed by the Missouri State Highway Patrol (Highway Patrol) and/or the Federal Bureau of Investigation (FBI).

(C) The application shall be placed on the agenda of the board as soon as reasonably possible. The applicant will be notified of the date, time, and place of the board meeting. Consideration by the board will consist of a record review of the application and additional documents. The applicant will not have the opportunity to present additional evidence or testify. The applicant will be notified in writing of the decision of the board.

(2) Any application for an educator certificate submitted by an individual who has been subject to previous disciplinary action by the board or by a licensing authority in another state or political jurisdiction shall only be granted by affirmative vote of the board.

(A) Applicants for a Missouri educator certificate who have had an educator certificate revoked by another certifying authority will not be eligible to be considered for Missouri certification until such time as they have the revocation cleared by the certifying authority and the applicant holds a valid certificate from that authority.

(B) Recommendation to the board by the commissioner of education for certification under this section shall be based only on a completed application which shall include:

1. Information regarding teaching certificates or similar titles and/or other professional licenses or similar titles held, including but not limited to disciplinary actions, denials, restrictions, revocations, voluntary surrenders, suspensions, reprimands, and/or investigations;

2. A consent authorizing the department as it deems necessary or appropriate to make contact with, interview, consult, obtain documentation and verification from other persons and sources within or without Missouri with respect to the applicant and the applicant's request for certification;

3. Transcripts and other evidence necessary to show compliance with all the requirements for certification that are in effect at the time application for recertification is made; and

4. Other information including recent employment and references requested by the board that may be deemed relevant to the request for recertification.

(C) The application shall be placed on the agenda of the board as soon as reasonably possible. The applicant will be notified of the date, time, and place of the board meeting. Consideration by the board will consist of a record review of the application and related documents. The applicant will not have the opportunity to present additional evidence or testify. The applicant will be notified in writing of the decision of the board.

(3) Issuance of certificates not otherwise addressed under sections (1) and (2) of this rule shall be made by the Office of Educator Quality based upon the standards adopted by the board. Applicants that are denied will be advised in writing of the reason(s) why certification is denied and at the same time will receive notice of the process for appeal.

(A) The applicant, within thirty (30) days of receipt of written notice of denial, may request the commissioner of education to review the decision of the Office of Educator Quality. The applicant shall provide all documentation to be considered by the commissioner of education or a designee in reviewing the application.

(B) The commissioner of education will notify the applicant in writing of the decision.

(C) If the commissioner of education approves the decision of the Office of Educator Quality in denying certification, the applicant, within thirty (30) days from the date the commissioner sends written notice of the decision, may file a written notice of appeal with the board by addressing the notice to the secretary of the State Board of Education, PO Box 480, Jefferson City, MO 65102-0480. In addition to stating the applicant's desire to appeal the denial of certification, the notice shall include a statement of each reason the applicant relies upon to demonstrate support for the reversal of denial.

(D) The applicant's appeal shall be placed on the agenda of the board as soon as reasonably possible. The applicant will be notified of the date, time, and place of the board meeting.

(E) The appeal will consist of a record review of the application, related materials reviewed by the commissioner of education, and the applicant's additional statements. The applicant will not have the opportunity to present additional evidence or testify. The applicant will be notified in writing of the decision of the board.

AUTHORITY: sections 161.092 and 168.021, RSMo Supp. 2012, and section 168.011, RSMo 2000. Original rule filed Feb. 27, 2013.

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 the support of or in opposition to this proposed rule with the Department of Elementary and Secondary Education, Attention: Paul Kainik, Interim Assistant Commissioner, Office of Educator Quality, PO Box 480, Jefferson City, MO 65102-0480 or by email at educatorquality@dese.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

**Title 5—DEPARTMENT OF ELEMENTARY AND
SECONDARY EDUCATION
Division 20—Division of Learning Services
Chapter 600—Office of Early and Extended Learning**

PROPOSED AMENDMENT

5 CSR 20-600.110 General Provisions Governing Programs Authorized Under the Early Childhood Development Act. The State Board of Education is proposing to amend the purpose, sections (1) and (2), and the incorporated by reference material.

PURPOSE: This amendment clarifies the title and language of the incorporated by reference material to reflect the new curriculum being used.

PURPOSE: The Department of Elementary and Secondary Education is authorized by the Early Childhood Development Act to administer a program of grants to local public school districts for the provision of early childhood screening, parent education, and programs for developmentally delayed children. This rule sets forth the general provisions governing those programs. This rule incorporates by reference the Early Childhood Development Act [Program Guidelines and] Administrative Manual.

(1) All programs and projects carried out by school districts under the Early Childhood Development Act (ECDA) shall be conducted in conformity with—

(B) The state *Early Childhood Development Act [Program Guidelines and] Administrative Manual*, revised [April 2010] **February 2013**, which is incorporated by reference and made a part of this rule as published by the Department of Elementary and Secondary Education (*DESE* department) and is available at the Early *[Childhood Education] Learning* Section, 205 Jefferson Street, PO Box 480, Jefferson City, MO 65102-0480 or on *DESE's* the department's website. This rule does not incorporate any subsequent amendments or additions. The *Early Childhood Development Act [Program Guidelines and] Administrative Manual* interprets state statutory requirements for the programs and establishes program management procedures consistent with state law and practice.

(2) Any rule or interpretation of a rule promulgated by the State Board of Education in exercising its responsibilities under the statute may be waived by the assistant commissioner, *[Division of School Improvement] Office of Early and Extended Learning*, upon his/her determination that a situation exists in which the application of the rule or interpretation would work an extreme hardship upon the affected party, or would work to the detriment of the intended beneficiaries of the program.

AUTHORITY: sections 178.691–178.699, RSMo 2000 and Supp. 2012, and section 161.092, RSMo Supp. [2009] 2012. This rule previously filed as 5 CSR 50-270.010. Original rule filed April 4, 1985, effective Sept. 3, 1985. For intervening history, please consult the Code of State Regulations. Amended: Filed Feb. 27, 2013.

PUBLIC COST: This proposed amendment is estimated to cost \$15,000,000 for Fiscal Year 2013, with the cost recurring annually for the life of the rule based upon yearly appropriations from the General Assembly.

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

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Department of Elementary and Secondary Education, Attention: Early Learning Section, PO Box 480, Jefferson City, MO 65102-0480 or by email at eel@dese.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

**FISCAL NOTE
PUBLIC COST**

- I. Department Title:** Title 5 Department of Elementary and Secondary Education
Division Title: Division 20 Division of Learning Services
Chapter Title: Chapter 600 Office of Early and Extended Learning

Rule Number and Name:	5 CSR 20-600.110 General Provisions Governing Programs Authorized Under Early Childhood Development Act
Type of Rulemaking:	Proposed Amendment

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivisions	Estimated Cost of Compliance in the Aggregate
Department of Elementary and Secondary Education	Fifteen million dollars (\$15,000,000) was appropriated for this program in Fiscal Year 2013

III. WORKSHEET

The proposed amendment is estimated to cost fifteen million dollars (\$15,000,000) for Fiscal Year 2013 with the cost recurring annually for the life of the rule based upon yearly appropriations from the General Assembly.

IV. ASSUMPTIONS

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

PROPOSED AMENDMENT

13 CSR 35-100.010 Residential Treatment Agency Tax Credit.

The division is amending the purpose and sections (1)–(5), (7), and (11), and adding the Tax Credit Transfer Form to the rule.

PURPOSE: This rule is being amended to reflect changes that were made in section 135.1150, RSMo, as a result of SB 86 (2007), Special Session HB 1 (2007), and HB 1172 (2012). Additionally typographical changes have been made.

PURPOSE: This rule describes the procedures for the implementation of section 135.1150, RSMo [Supp. 2006], 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 cannot 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 135.1150, RSMo;

(B) “Eligible *[monetary]* donation,” *[a cash]* donations received from a taxpayer by a qualified residential treatment agency that *[is]* are 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. **Eligible donations may include cash, publicly traded stocks and bonds, and real estate;**

(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 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;

4. *[or a]*Any other financial institution paying taxes to the state of Missouri or any political subdivision of the state under Chapter 148, RSMo; or

5. **Any charitable organization which is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under Chapter 143, RSMo; and**

(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.

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

(A) A complete and accurate **Residential Treatment Agency Tax Credit** *[a]*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

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

1. Taxpayer type and supporting documentation, when applicable;

- [1.]2.* Taxpayer’s name;
- [2.]3.* Taxpayer’s identification number;
- [3.]4.* Amount of the eligible *[monetary]* donation and **supporting documentation, when applicable;**
- [4.]5.* Amount of anticipated tax credit;
- [5.]6.* Date the donation was received by the agency; and
- [6.]7.* 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[:]; and

(E) **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 residential treatment agency which indicates the name and address of the organization; name, address, and telephone number of the contributor; amount and date the contribution was received; and signature of a representative of the residential treatment agency 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 residential treatment agency including the same information required of a cash donation as described in paragraph (4)(E)1. of this rule;

3. Credit card—legible transaction receipt with the name and address of the residential treatment agency; contributor’s name, address, and telephone number; amount and date the contribution was received; and signature of a representative of the residential treatment agency 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 residential treatment agency; contributor’s name, address, and telephone number; amount and date the contribution was received; and signature of a representative of the residential treatment agency 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; and

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 (4)(E)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.

(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.

(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.

(11) The owner of a **residential treatment agency tax credit** 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 otherwise 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.]

(A) A complete and accurate Tax Credit Transfer Form (Attachment B, included herein). Forms may also be obtained by writing to the address provided in subsection (4)(A) and section (6) of this rule.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
RESIDENTIAL TREATMENT AGENCY TAX CREDIT APPLICATION

ORGANIZATION NAME (RECEIVING THE DONATION)		CONTACT PERSON AND E-MAIL ADDRESS	
ADDRESS			
TELEPHONE NUMBER		LICENSE NUMBER	
DONOR INFORMATION (ATTACH ADDITIONAL PAGES IF NEEDED)			
TAXPAYER TYPE (*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)			
<input type="checkbox"/> INDIVIDUAL	<input type="checkbox"/> CORPORATION	<input type="checkbox"/> PARTNERSHIP*	<input type="checkbox"/> S CORPORATION*
<input type="checkbox"/> LLC*	<input type="checkbox"/> CHARITABLE ORGANIZATION*	<input type="checkbox"/> FINANCIAL INSTITUTION	<input type="checkbox"/> INSURANCE COMPANY
TAXPAYER/BUSINESS NAME(S) (IF FILING MISSOURI JOINT INCOME TAX RETURN, BOTH SPOUSES' NAMES MUST BE LISTED)			TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS (ADDRESS, CITY, STATE, ZIP CODE)		TAXPAYER IDENTIFICATION NUMBER(S) (SOCIAL SECURITY NUMBER(S))	
TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)			
*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS			
<input type="checkbox"/> Cash*	<input type="checkbox"/> Check/Money Order*	<input type="checkbox"/> Credit Card*	<input type="checkbox"/> Publicly Traded Stocks/Bonds*
<input type="checkbox"/> Real Estate*			
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)	DATE OF DONATION	
CONTRIBUTIONS THAT INCLUDE A BENEFIT	BENEFIT DESCRIPTION	FAIR MARKET VALUE OF THE BENEFIT	
TAXPAYER TYPE (*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)			
<input type="checkbox"/> INDIVIDUAL	<input type="checkbox"/> CORPORATION	<input type="checkbox"/> PARTNERSHIP*	<input type="checkbox"/> S CORPORATION*
<input type="checkbox"/> LLC*	<input type="checkbox"/> CHARITABLE ORGANIZATION*	<input type="checkbox"/> FINANCIAL INSTITUTION	<input type="checkbox"/> INSURANCE COMPANY
TAXPAYER/BUSINESS NAME(S) (IF FILING MISSOURI JOINT INCOME TAX RETURN, BOTH SPOUSES' NAMES MUST BE LISTED)			TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS (ADDRESS, CITY, STATE, ZIP CODE)		TAXPAYER IDENTIFICATION NUMBER(S) (SOCIAL SECURITY NUMBER(S))	
TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)			
*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS			
<input type="checkbox"/> Cash*	<input type="checkbox"/> Check/Money Order*	<input type="checkbox"/> Credit Card*	<input type="checkbox"/> Publicly Traded Stocks/Bonds*
<input type="checkbox"/> Real Estate*			
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)	DATE OF DONATION	
CONTRIBUTIONS THAT INCLUDE A BENEFIT	BENEFIT DESCRIPTION	FAIR MARKET VALUE OF THE BENEFIT	
DONOR TOTALS (ALL PAGES)			
TOTAL NUMBER OF CERTIFICATES REQUESTED		TOTAL AMOUNT OF CREDITS REQUESTED (ENCLOSE REMITTANCE IN THE SAME AMOUNT)	
<p>In accordance with section 135.1150 RSMo, I certify that the information provided above is true and accurate. On the dates indicated, _____ accepted the indicated eligible donation(s) from the above named taxpayer(s).</p> <p>(ORGANIZATION NAME)</p> <p>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).</p>			
EXECUTIVE DIRECTOR SIGNATURE			
PRINTED NAME			DATE
<p>Certificates will be mailed directly to the taxpayer. All incomplete or inaccurate applications and payments will be returned to the Residential Treatment Agency.</p>			
FOR OFFICIAL USE ONLY			
DSS APPROVAL		DATE PROCESSED	

TAXPAYER TYPE (*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)			<input type="checkbox"/> FINANCIAL INSTITUTION
<input type="checkbox"/> INDIVIDUAL	<input type="checkbox"/> CORPORATION	<input type="checkbox"/> PARTNERSHIP*	<input type="checkbox"/> S CORPORATION*
<input type="checkbox"/> LLC*	<input type="checkbox"/> CHARITABLE ORGANIZATION*	<input type="checkbox"/> INSURANCE COMPANY	
TAXPAYER/BUSINESS NAME(S) (IF FILING MISSOURI JOINT INCOME TAX RETURN, BOTH SPOUSES' NAMES MUST BE LISTED)		TAXPAYER TELEPHONE NUMBER	
TAXPAYER ADDRESS (ADDRESS, CITY, STATE, ZIP CODE)		TAXPAYER IDENTIFICATION NUMBER(S) (SOCIAL SECURITY NUMBER(S))	
TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)			
*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS			
<input type="checkbox"/> Cash* <input type="checkbox"/> Check/Money Order* <input type="checkbox"/> Credit Card* <input type="checkbox"/> Publicly Traded Stocks/Bonds* <input type="checkbox"/> Real Estate*			
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)	DATE OF DONATION	
CONTRIBUTIONS THAT INCLUDE A BENEFIT	BENEFIT DESCRIPTION	FAIR MARKET VALUE OF THE BENEFIT	
TAXPAYER TYPE (*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)			<input type="checkbox"/> FINANCIAL INSTITUTION
<input type="checkbox"/> INDIVIDUAL	<input type="checkbox"/> CORPORATION	<input type="checkbox"/> PARTNERSHIP*	<input type="checkbox"/> S CORPORATION*
<input type="checkbox"/> LLC*	<input type="checkbox"/> CHARITABLE ORGANIZATION*	<input type="checkbox"/> INSURANCE COMPANY	
TAXPAYER/BUSINESS NAME(S)		TAXPAYER TELEPHONE NUMBER	
TAXPAYER ADDRESS (ADDRESS, CITY, STATE, ZIP CODE)		TAXPAYER IDENTIFICATION NUMBER(S) (SOCIAL SECURITY NUMBER(S))	
TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)			
*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS			
<input type="checkbox"/> Cash* <input type="checkbox"/> Check/Money Order* <input type="checkbox"/> Credit Card* <input type="checkbox"/> Publicly Traded Stocks/Bonds* <input type="checkbox"/> Real Estate*			
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)	DATE OF DONATION	
CONTRIBUTIONS THAT INCLUDE A BENEFIT	BENEFIT DESCRIPTION	FAIR MARKET VALUE OF THE BENEFIT	
TAXPAYER TYPE (*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)			<input type="checkbox"/> FINANCIAL INSTITUTION
<input type="checkbox"/> INDIVIDUAL	<input type="checkbox"/> CORPORATION	<input type="checkbox"/> PARTNERSHIP*	<input type="checkbox"/> S CORPORATION*
<input type="checkbox"/> LLC*	<input type="checkbox"/> CHARITABLE ORGANIZATION*	<input type="checkbox"/> INSURANCE COMPANY	
TAXPAYER/BUSINESS NAME(S) (IF FILING MISSOURI JOINT INCOME TAX RETURN, BOTH SPOUSES' NAMES MUST BE LISTED)		TAXPAYER TELEPHONE NUMBER	
TAXPAYER ADDRESS (ADDRESS, CITY, STATE, ZIP CODE)		TAXPAYER IDENTIFICATION NUMBER(S) (SOCIAL SECURITY NUMBER(S))	
TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)			
*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS			
<input type="checkbox"/> Cash* <input type="checkbox"/> Check/Money Order* <input type="checkbox"/> Credit Card* <input type="checkbox"/> Publicly Traded Stocks/Bonds* <input type="checkbox"/> Real Estate*			
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)	DATE OF DONATION	
CONTRIBUTIONS THAT INCLUDE A BENEFIT	BENEFIT DESCRIPTION	FAIR MARKET VALUE OF THE BENEFIT	
TAXPAYER TYPE (*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)			<input type="checkbox"/> FINANCIAL INSTITUTION
<input type="checkbox"/> INDIVIDUAL	<input type="checkbox"/> CORPORATION	<input type="checkbox"/> PARTNERSHIP*	<input type="checkbox"/> S CORPORATION*
<input type="checkbox"/> LLC*	<input type="checkbox"/> CHARITABLE ORGANIZATION*	<input type="checkbox"/> INSURANCE COMPANY	
TAXPAYER/BUSINESS NAME(S) (IF FILING MISSOURI JOINT INCOME TAX RETURN, BOTH SPOUSES' NAMES MUST BE LISTED)		TAXPAYER TELEPHONE NUMBER	
TAXPAYER ADDRESS (ADDRESS, CITY, STATE, ZIP CODE)		TAXPAYER IDENTIFICATION NUMBER(S) (SOCIAL SECURITY NUMBER(S))	
TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)			
*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS			
<input type="checkbox"/> Cash* <input type="checkbox"/> Check/Money Order* <input type="checkbox"/> Credit Card* <input type="checkbox"/> Publicly Traded Stocks/Bonds* <input type="checkbox"/> Real Estate*			
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)	DATE OF DONATION	
CONTRIBUTIONS THAT INCLUDE A BENEFIT	BENEFIT DESCRIPTION	FAIR MARKET VALUE OF THE BENEFIT	



MISSOURI DEPARTMENT OF SOCIAL SERVICES

RESIDENTIAL TREATMENT AGENCY TAX CREDIT APPLICATION**INSTRUCTIONS**

1. Provide the organization's LEGAL name; contact person; email address.
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 an (X) in the appropriate box and provide supporting documentation indicated if applicable.
Supporting Documentation:
Partnerships, S Corporations and LLC's please provide a list of all shareholder names, social security numbers, and percentage of ownership.
Charitable organizations applying for tax credits under Section 135.1150, RSMo, must provide:
 - proof the organization is exempt from federal income tax (copy of federal tax exemption certificate), and
 - proof of business activities that are unrelated to its charitable activities of which Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143, RSMo (i.e. most recent Missouri State Income Tax Return). If the unrelated business activities do not generate Missouri business taxable income, an Executive Officer of the organization must provide an attestation indicating the organization's unrelated business activities do not generate taxable business income but if there were taxable business income, that income would be subject to the state tax imposed under chapter 143, RSMo (attach the Charitable Organization Attestation Form to the application).
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. Identify the type of donation made and provide supporting documentation (if applicable).
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 Residential Treatment Agency 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 Residential Treatment Agency 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 Residential Treatment Agency including the same information required of a cash donation.
 - Credit Card – legible transaction receipt with the name and address of the Residential Treatment Agency; name, address, and telephone number of the contributor; amount and the date the contribution was received; signature of a representative of the Residential Treatment Agency receiving the contribution. Receipts should have the credit card account number blacked out.
 - Money order or cashier's check – legible copy of the original document with the name and address of the Residential Treatment Agency, name, address and telephone number of the contributor; amount of the donation and the date the contribution was received;
 - Values of publicly traded 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; and confirmation documentation of the transfer from the contributor's account to the qualifying residential treatment agency.
 - 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.
 - 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.
8. 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).
9. Amount of tax credit is equal to 50% of the donation(s) received.
10. Number of certificates should be the total number of certificates requested to be issued.
11. 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.
12. All applications and supporting documentation must be submitted to the Residential Treatment Agency listed for complete processing.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
CHARITABLE ORGANIZATION ATTESTATION

"I certify that _____ engages in unrelated business activities of which do not generate Missouri unrelated business taxable income. If these activities did generate Missouri unrelated business taxable income, that income would be subject to the state income tax imposed under chapter 143, RSMo."
(ORGANIZATION NAME)

SIGNATURE

PRINTED NAME

TITLE

DATE



MISSOURI DEPARTMENT OF SOCIAL SERVICES
TAX CREDIT TRANSFER

The Department of Social Services (DSS) tax credit transfer form must be used when transferring eligible tax credits administered by the DSS. You must submit a separate Tax Credit Transfer form for each tax credit transfer being requested. The sale or transfer of a tax credit may have income tax consequences for the assignor and assignee. Consult your tax advisor for more information.

ASSIGNOR

NAME OF ASSIGNOR		ASSIGNOR TELEPHONE NUMBER
ASSIGNOR ADDRESS		
ASSIGNOR TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)		

TRANSFER

TAX CREDIT TYPE		
<input type="checkbox"/> PREGNANCY RESOURCE CENTER TAX CREDIT <input type="checkbox"/> RESIDENTIAL TREATMENT AGENCY TAX CREDIT <input type="checkbox"/> DEVELOPMENTAL DISABILITY CARE PROVIDER TAX CREDIT		
APPROVED CERTIFICATE NUMBER	(OFFICE USE ONLY)	
VALUE OF TAX CREDIT (SEE INSTRUCTIONS)	DATE OF TRANSFER	TAX CREDIT SELLING PRICE (SEE INSTRUCTIONS)

CERTIFICATION

ASSIGNOR SIGNATURE	DATE
PRINTED NAME	(OFFICE USE ONLY)

ASSIGNEE

NAME OF ASSIGNEE		ASSIGNEE TELEPHONE NUMBER
ASSIGNEE ADDRESS		
ASSIGNEE TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)		

TAXPAYER TYPE (*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)

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

CERTIFICATION

ASSIGNEE SIGNATURE	DATE
PRINTED NAME	(OFFICE USE ONLY) REISSUE CERTIFICATE NUMBER

NOTARY PUBLIC EMBOSSER SEAL	STATE OF	COUNTY (OR CITY OF ST. LOUIS)
	NOTARY PUBLIC NAME	MY COMMISSION EXPIRES
	NOTARY PUBLIC SIGNATURE	
	USE RUBBER STAMP IN AREA BELOW	

Appeared before me on this _____ day of _____, 20____,
and _____ to me personally known to be the persons who executed the above
certifications, and acknowledged and states that he/she executed the same for the purpose therein stated.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
TAX CREDIT TRANSFER

Information provided below must include all individuals listed on the original tax credit certificate.

1. Provide the Assignor's LEGAL name. The Assignor is the person transferring ownership of the tax credit (e.g. the seller).
2. Provide the Assignor's complete address including city, state and zip code.
3. Provide the Assignor's taxpayer identification number or social security number.
4. Indicate the type of tax credit certificate being transferred (i.e. Pregnancy Resource Center, Developmental Disability Care Provider or Residential Treatment Agency tax credit).
5. Provide the original tax credit certificate number.

6. Provide the value of the tax credit on the date of transfer. This is the amount of the approved tax credit or, if some portion of the tax credit was previously used, this is the value of the remaining tax credit.

Example: In 2007 a tax credit certificate was issued for \$2,000. In 2007 the value of the tax credit is \$2,000. If that year the taxpayer was able to claim \$500 of that credit; the value of the remaining tax credit carried over to the next tax year was \$1,500. If the tax credit was sold or transferred during 2008, the value of the tax credit would be \$1,500.

7. Provide the date of transfer.
8. Provide the selling price.

Note: The following criteria applies only to the transfer of a Pregnancy Resource Center tax credit certificate:

The tax credit must be transferred or sold...

- (1) For no less than seventy-five percent of the par value of such credit; (Par value meaning the value of the tax credit at the time of transfer); and
- (2) In an amount not to exceed one hundred percent of annual earned credit.

Example: Using the scenario in #6 above. The value of the credit being transferred is \$1,500. It can not be sold for less than 75% of that amount or no less than \$1,125. A taxpayer can not sell or transfer tax credit in any given year in an amount that exceeds 100% of the annual earned credit, which is \$1,500. Therefore, if in 2008 the taxpayer has the \$1,500 carryover and earns another \$2,000 tax credit for 2008, the taxpayer can only sell or transfer tax credits up to \$2,000. The taxpayer can not sell or transfer tax credits in excess of the annual earned credit (\$2,000) in any given year.

9. Provide the Assignor's Signature, date of signature and printed name.
10. Provide the Assignee's LEGAL name as it appears on annual income tax returns. The Assignee is the individual purchasing or receiving the tax credit (e.g. the buyer).
11. Provide the Assignee's complete address including city, state and zip code.
12. Provide the Assignee's taxpayer identification number or social security number.
13. Indicate the Assignee's Taxpayer type - place an (X) in the appropriate box and provide supporting documentation indicated if applicable.

Supporting Documentation:

Partnerships, S Corporations and LLC's please provide a list of all shareholder names; social security numbers, and percentage of ownership.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
TAX CREDIT TRANSFER

Charitable organizations applying for tax credits must provide:

- proof the organization is exempt from federal income tax (copy of federal tax exemption certificate), and
- proof of business activities that are unrelated to its charitable activities of which Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143, RSMo (i.e. most recent Missouri State Income Tax Return). If the unrelated business activities do not generate Missouri business taxable income, an Executive Officer of the organization must attest to the following statement:

"I certify that _____ engages in unrelated
(ORGANIZATION NAME)

business activities which do not generate Missouri unrelated business income. If these activities did generate Missouri unrelated business income, that income would be subject to the state tax imposed under chapter 143, RSMo."

SIGNATURE	TITLE	DATE
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14. Provide the Assignee's Signature, date of signature and printed name.
15. The completed tax credit transfer form must be notarized. If both the assignor and assignee can not be present at the time of the notarized endorsement, each individual may have a copy of the document notarized individually. However, both copies must be submitted to the Department of Social Services at the same time.
16. Forward the transfer form and all supporting documentation required to the following address:

Residential Treatment Agency Tax Credit Transfers:

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

Pregnancy Resource Center Tax Credit Transfers:

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

Developmental Disability Care Provider Tax Credit Transfers:

Department of Social Services
Attention: Developmental Disability Care Provider Tax Credit
PO Box 853
Jefferson City, MO 65102-0853

AUTHORITY: section 135.1150, RSMo Supp. [2006] 2012. Emergency rule filed Sept. 18, 2006, effective Oct. 1, 2006, expired March 29, 2007. Original rule filed Sept. 18, 2006, effective March 30, 2007. Amended: Filed Feb. 25, 2013.

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 Children's Division, Candace Shively, Director, PO Box 88, Jefferson City, MO 65103. 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.*