



Rules of
Department of Revenue
Division 10—Director of Revenue
Chapter 7—Special Motor Fuel Use Tax

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**Title 12—DEPARTMENT OF
REVENUE**

**Division 10—Director of Revenue
Chapter 7—Special Motor Fuel
Use Tax**

**12 CSR 10-7.010 Revocation of Private
Rulings**

(Rescinded July 30, 2018)

AUTHORITY: section 142.621, RSMo 1986. Regulation 10-101 was filed July 17, 1972, effective July 27, 1972. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

**12 CSR 10-7.020 Tax-Paid Purchases by
Special Fuel Dealers and Users**

(Rescinded May 11, 1989)

AUTHORITY: sections 142.372.3 and 142.621, RSMo 1986. Regulation 1 was filed July 17, 1972, effective July 27, 1972. Rescinded: Filed Jan. 26, 1989, effective May 11, 1989.

**12 CSR 10-7.030 Record Keeping and Fil-
ing of Reports**

(Rescinded July 30, 2018)

AUTHORITY: section 142.621, RSMo 1986. Regulations 2-4 were filed July 17, 1972, effective July 27, 1972. Amended: Filed Nov. 9, 1983, effective March 11, 1984. Amended: Filed Sept. 8, 1989, effective Jan. 26, 1990. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

Consolidated Freightways Corp. of Delaware v. State, 503 SW2d 1 (Mo. banc 1972) cert. denied 412 U.S. 919. The Department of Revenue's interpretation of the 1965 Motor Vehicle Fuel Tax Act as applying to special fuels as well as motor fuels should be given serious consideration by the courts in construing the intent of the Act, as a rule of statutory construction. However, this rule of statutory construction is applied only to statutes or constitutional provisions which are ambiguous or uncertain. We do not find the 1965 Act to be reasonably susceptible to different constructions; thus there is no ambiguity and no occasion to apply the rule of administrative interpretation.

12 CSR 10-7.040 Single Trip Permits

(Rescinded July 30, 2018)

AUTHORITY: section 142.621, RSMo 1986. Regulation 5 was filed July 17, 1972, effec-

tive July 27, 1972. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

**12 CSR 10-7.050 Lessors and Lessees of
Motor Vehicles**

(Rescinded July 30, 2018)

AUTHORITY: section 142.621, RSMo 1986. Regulation 6 was filed July 17, 1972, effective July 27, 1972. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

**12 CSR 10-7.060 Verification of Fleet
Mileage—Acceptable Source Documenta-
tion**

(Rescinded July 30, 2018)

AUTHORITY: sections 142.521 and 142.621, RSMo 1986. Original rule filed July 24, 1980, effective Dec. 11, 1980. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

**12 CSR 10-7.070 Use of Motor Fuel and
Special Fuel in Same Vehicle**

(Rescinded July 30, 2018)

AUTHORITY: section 142.621, RSMo 1986. Original rule filed June 9, 1982, effective Sept. 11, 1982. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

12 CSR 10-7.080 Who Must Obtain Decals

(Rescinded September 11, 1989)

AUTHORITY: section 142.621, RSMo 1986. Original rule filed Nov. 12, 1982, effective Feb. 11, 1983. Rescinded: Filed March 22, 1989, effective Sept. 11, 1989.

**12 CSR 10-7.090 Reporting Requirements
for LP Gas Users and Dealers**

(Rescinded May 11, 1989)

AUTHORITY: section 142.621, RSMo 1986. Original rule filed Nov. 12, 1982, effective Feb. 11, 1983. Rescinded: Filed Jan. 26, 1989, effective May 11, 1989.

**12 CSR 10-7.100 Missouri Motor Fuel/
Special Fuel Tax License**

(Rescinded July 30, 2018)

AUTHORITY: section 142.621, RSMo 1986. Original rule filed Jan. 21, 1983, effective May 12, 1983. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

**12 CSR 10-7.110 Special Fuel Used in Pri-
vate Passenger Automobiles**

(Rescinded May 11, 1989)

AUTHORITY: section 142.621, RSMo 1986. Original rule filed March 21, 1984, effective July 12, 1984. Rescinded: Filed Jan. 26, 1989, effective May 11, 1989.

12 CSR 10-7.120 Charter Bus Defined

(Rescinded September 11, 1989)

AUTHORITY: section 142.621, RSMo 1986. Original rule filed Nov. 1, 1985, effective April 11, 1986. Rescinded: Filed March 22, 1989, effective Sept. 11, 1989.

**12 CSR 10-7.130 Special Fuel-Powered
26,000 Lbs., 2-Axle Truck Exemption—
Pickups and Moving Vehicles**

(Rescinded July 30, 2018)

AUTHORITY: sections 142.621, RSMo 1986 and 142.513, RSMo Supp. 1989. Original rule filed Nov. 1, 1985, effective Jan. 26, 1986. Amended: Filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

**12 CSR 10-7.140 Credit or Refund of Spe-
cial Fuel Tax Used in Power Takeoff Units**

(Rescinded May 11, 1989)

AUTHORITY: section 142.581, RSMo 1986. Original rule filed Nov. 1, 1985, effective Jan. 26, 1986. Rescinded: Filed Jan. 26, 1989, effective May 11, 1989.

**12 CSR 10-7.150 Methods for Determining
Special Fuel Used in Power Takeoff Units**

(Rescinded July 30, 2018)

AUTHORITY: sections 142.581 and 142.621, RSMo 1986. Original rule filed Nov. 1, 1985, effective April 11, 1986. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

12 CSR 10-7.160 Records

(Rescinded July 30, 2018)

AUTHORITY: sections 142.581 and 142.621, RSMo 1986. Original rule filed Nov. 1, 1985, effective Jan. 26, 1986. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

**12 CSR 10-7.170 Sales Tax Applies When
Fuel Tax Does Not**

(Rescinded April 30, 2009)



AUTHORITY: sections 144.020 and 144.270, RSMo 1986. Original rule filed Nov. 1, 1985, effective Feb. 13, 1986. Rescinded: Filed Sept. 19, 2008, effective April 30, 2009.

12 CSR 10-7.180 Retail Dealer Licensing/Reporting Requirements: Multiple Locations

(Rescinded May 30, 2004)

AUTHORITY: section 142.621, RSMo 1986. Original rule filed Feb. 16, 1988, effective May 12, 1988. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.

12 CSR 10-7.190 Fuel Inspection Fee

PURPOSE: This rule establishes the new reporting requirements for the accounts which are required to report and pay the inspection fee which the department began collecting January 1, 1988 pursuant to section 414.082, RSMo (1986).

(1) Every person first receiving within this state gasoline, gasoline-alcohol blends, kerosene, aviation turbine fuel, jet fuel or any other motor fuel used in spark-ignition internal combustion engines shall file with the Department of Revenue a report of inspection fee due, to be included as part of the motor fuel distributor report (form DOR-572) and pay the inspection fee on or before the last day of each month following the month the tax accrued.

(2) The inspection fees shall be paid on all gallons received less exports and sales to other licensed distributors.

(3) The rate of fee shall be one and one-half cents (1 1/2¢) per fifty (50) gallons. The rate shall be adjusted annually to cover the cost of administration; however, the fee shall not exceed one and one-half cents (1 1/2¢) per barrel. The minimum rate shall be one-half cent (1/2¢) per barrel.

AUTHORITY: section 414.142, RSMo Supp. 1989. Original rule filed May 20, 1988, effective Sept. 29, 1988.*

**Original authority: 414.142, RSMo 1987, amended 1993, 1995.*



MISSOURI DEPARTMENT OF REVENUE
 TAX ADMINISTRATION BUREAU
 P.O. BOX 300
 JEFFERSON CITY, MISSOURI 65105-0300
 (314) 751-2611

**MOTOR FUEL (GASOLINE)
 DISTRIBUTOR'S MONTHLY TAX REPORT**

FORM 572 (REV. 3-92)	DLN
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COMPANY NAME	REPORTING METHOD DECLARED <input type="checkbox"/> MEASURED GALLONS <input type="checkbox"/> TEMPERATURE ADJUSTED
MAILING ADDRESS	LICENSE NUMBER
CITY, STATE, ZIP CODE	MONTH _____, 19__
TELEPHONE NUMBER	SALES TAX ID NO. FEDERAL ID NUMBER

TRANSACTIONS	1. Beginning Inventory (Must agree with last month's ending inventory)	1
	2. Gallons received from terminals & refineries (Total from attached schedule 4)	2
	3. Gallons received from others tax paid (Total from attached schedule 1)	3
	4. Gallons received from licensed distributors tax unpaid (Total from attached schedule 2)	4
	5. Gallons imported from another State into Missouri (Total from attached schedule 3)	5
	6. Total gallons to be accounted for (Add lines 1 through 5)	6
	7. Less distribution during the month _____ Stock (loss) or gain _____ =	7
	8. Ending inventory (Line 6 minus line 7)	8

DEDUCTIONS	9. Gallons received from licensed distributors tax paid (Line 3 above)	9
	10. Tax unpaid delivery to other licensed motor fuel distributors (Total from attached schedule 6)	10
	11. Gallons exported from Missouri (Total from attached schedule 7) 2 copies required	11
	12. Gallons lost (fire, theft, etc.) (Total from attached schedule 8A)	12
	13. Motor fuel used for non-highway purposes (Total from attached schedule 9A) - Do not include aviation fuel	13
	14. Sales to U.S. Government (Total from attached schedule 10A)	14
15. TOTAL DEDUCTIONS (Add lines 9, 10, 11, 12, 13 and 14)	15	

TAX LIABILITY	16. Total gallons received (Lines 2, 3, 4 & 5)	gasoline	gasohol	aviation fuel	alcohol	16
	17. Deductions (Line 15 above)					17
	18. Subtract line 17 from line 16					18
	19. Allowance (Deduct 3% of line 18)					19
	20. Net taxable gallons (Line 18 minus line 19)					20
	21. (a) Total taxable gallons of gasoline, gasohol, and alcohol _____ X \$.13 =					21a \$
	(b) Plus 2% per month penalty up to 10% of the total amount of tax due					21b \$
	(c) Credit/Debit from previous report (Attach copy of letter)					21c \$
	TOTAL OF LINES 21a, 21b, and 21c					21T \$
	22. (a) Total taxable gallons of aviation fuel _____ times \$.09 per gallon =					22a \$
(b) Plus 2% per month penalty up to 10% of the total amount of tax due					22b \$	
(c) Credit/Debit from previous report (Attach copy of letter)					22c \$	
TOTAL OF LINES 22a, 22b, and 22c					22T \$	

AG INSPECTION FEE	23. Gallons of gasoline, gasohol, aviation fuel and alcohol received: (Lines 2, 4 and 5 above)	23
	24. Gallons of kerosene received	24
	25. Gallons of jet fuel and any other motor fuels in which an inspection fee is due	25
	26. Less deductions of delivery to other licensed distributors & exports from MO: (Lines 10 & 11 above)	26
	27. Total gallons of gasoline and other motor fuels: (Lines 23 + 24 + 25 - 26)	27
	28. Inspection fee due at one and one-half (1 1/2) cents per 50 gallons	28 \$
	29. Credit/Debit from previous report (Attach copy of letter)	29 \$
30. TOTAL AGRICULTURE INSPECTION FEE AMOUNT DUE - Total of lines 28 and 29	30 \$	

STORAGE	31. Gallons of motor fuel subject to underground storage fee (lines 23 plus 25 minus line 26)	31
	32. Gallons of K-1 white kerosene that are not included on Form 591	32
	33. Underground storage fee {(Line 31 plus line 32) divided by 8,000 gallons} times \$25.00)	33 \$
	34. Credit/Debit from previous report (Attach copy of letter)	34 \$
	35. TOTAL UNDERGROUND STORAGE FEE - Total of lines 33 and 34	35 \$
36. TOTAL AMOUNT DUE - Add lines 21T, 22T, 30 and 35 (See instructions on back - Line 8 - for proper use of credits)	36 \$	

I, do hereby certify under the penalty of perjury that the foregoing and attached reports are a true and correct statement to the best of my knowledge and is a complete and full presentation of all transactions from the best information available.

SIGNATURE	DATE
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MAIL REPORT AND PAYMENT TO: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 300, JEFFERSON CITY, MO 65105-0300.

MO 880-1416 (3-92) DISTRIBUTION: WHITE-DEPARTMENT OF REVENUE PINK-TAXPAYER



**INSTRUCTIONS
FOR MOTOR FUEL DISTRIBUTOR TAX REPORT**

1. This report and its supporting schedules must be made out monthly as indicated in the schedule below.

2. GALLONS RECEIVED	REPORT AND TAX DUE
January	February 28
February	March 31
March	April 30
April	May 31
May	June 30
June	July 31
July	August 31
August	September 30
September	October 31
October	November 30
November	December 31
December	January 31

3. Please mail reports and remittances before due dates to avoid assessments of penalty and interest charges. A report is due regardless of whether or not any product is received.

4. Supporting schedules must be completed and attached to this report.

5. Gallons lost by leakage, theft, fire, etc. must be supported by an affidavit (which can be obtained by contacting the Tax Administration Bureau, Jefferson City, Missouri).

6. Motor fuel tax, aviation fuel tax, agriculture inspection fee and underground storage fee are four separate accounts. Distributors cannot use a credit on one account to pay for another account. (Example: Motor fuel tax credit cannot be used to pay aviation fuel tax.) Do not subtract credits to determine your total tax liability. The department will issue a credit letter to be used on your next month's report, or a refund check may be requested after you receive your credit letter.

7. Make remittance payable to Missouri Department of Revenue. Address all correspondence to Missouri Department of Revenue, Tax Administration Bureau, P.O. Box 300, Jefferson City, Missouri 65105-0300.



12 CSR 10-7.200 Auxiliary Equipment Exemption

(Rescinded July 30, 2018)

AUTHORITY: section 144.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

12 CSR 10-7.210 Waterway or Pipeline Terminal Operators

(Rescinded May 30, 2004)

AUTHORITY: sections 142.621, RSMo 1986 and 142.573.6 and 142.573.7, RSMo Supp. 1989. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.

12 CSR 10-7.220 Special Fuel Inventory Subject to Tax

(Rescinded May 30, 2004)

AUTHORITY: sections 142.372, RSMo Supp. 1989 and 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.

12 CSR 10-7.230 Special Fuel Users Not Subject to Licensure in Their Base State

(Rescinded July 30, 2018)

AUTHORITY: sections 142.362(4), RSMo Supp. 1989 and 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

12 CSR 10-7.240 Exemption Certificates

PURPOSE: This rule clarifies the special fuel tax statutes as they relate to deductions which must be supported by special fuel exemption certificates, pursuant to sections 142.404(5) and (6) and 142.406.3., RSMo.

(1) Special fuel distributors selling special fuel to be used by the purchaser for off-road purposes listed as follows are required to retain in their files a Special Fuel Exemption Certificate, executed by the purchaser, to substantiate the tax-exempt sales. Deductions taken on the special fuel distributor tax report (DOR-591, see 12 CSR 10-7.180) shall be supported by the signed invoice or sales slip for the month in which the tax-exempt sale occurred. Exemption certificates may be accepted for the following sales:

(A) Special fuel sold for use in farm tractors and other farm machinery used exclusively for agricultural purposes, used on land owned or leased for the purpose of producing farm products and used directly in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail, pursuant to section 144.030.2(22), RSMo;

(B) Special fuel sold for use as a home heating oil for domestic purposes. Domestic purpose is defined as that portion which the individual purchaser does not use for business, commercial or industrial purposes. Domestic purpose includes state and federal governments, political subdivisions, public elementary and secondary schools, public institutions of higher education and churches; and

(C) Special fuel sold for use exclusively in railroad rolling stock for the transportation of persons or property.

(2) Once a special fuel distributor possesses an exemption certificate from a purchaser, additional exemption certificates for individual purchases are not required as long as there is no change in the character of the purchaser's operation and the purchases are of special fuel claimed under the original exemption certificate. Exemption certificates shall be valid for five years (5) unless revoked by the customer or denied/disallowed by the Department of Revenue.

(3) All sales which are not supported by the exemption certificate shall be deemed taxable and the seller held liable for the special fuel tax. The distributor must keep in its files invoices or sales slips supported by the exemption certificate, which must be made available for inspection by the director of revenue or his/her agents during all business hours of the day.

(4) A purchaser found to have issued an incorrect or invalid exemption certificate to the seller assumes full liability for any tax, penalties and interest due on the special fuel purchased with the exemption certificate.

(5) Where the distributor deducts sales of special fuel for farm equipment, domestic use and railroad rolling stock which are supported by a valid exemption certificate, individual purchase invoices or sales slips are not required to be signed by the purchaser, if the purchaser is not able to sign. In these cases, the seller who delivers the special fuel may sign as agent for the purchaser.

AUTHORITY: section 142.621, RSMo 1986. Original rule filed March 22, 1989, effective

Sept. 11, 1989. Amended: Filed Jan. 31, 1992, effective Aug. 6, 1992.

12 CSR 10-7.250 Special Fuel Tax Refund Claims—Purchasers Claiming Refunds of Tax Paid on Fuel Used for Nonhighway Purposes

(Rescinded April 30, 2009)

AUTHORITY: sections 142.584, RSMo Supp. 1989 and 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Sept. 19, 2008, effective April 30, 2009.

12 CSR 10-7.260 LP Gas or Natural Gas Decals

(Rescinded April 30, 2009)

AUTHORITY: sections 142.366, RSMo Supp. 1989 and 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Sept. 19, 2008, effective April 30, 2009.

12 CSR 10-7.270 Special Fuel Distributors

(Rescinded July 30, 2018)

AUTHORITY: section 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

12 CSR 10-7.280 Sale of Special Fuel to Dual Users

(Rescinded July 30, 2018)

AUTHORITY: section 142.621, RSMo 1986. Original rule filed Oct. 19, 1989, effective Feb. 25, 1990. Amended: Filed Jan. 31, 1992, effective June 25, 1992. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

12 CSR 10-7.290 Special Fuel Reporting Option

(Rescinded May 30, 2004)

AUTHORITY: section 142.621, RSMo 1986. Original rule filed Dec. 12, 1989, effective May 11, 1990. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.

12 CSR 10-7.300 Motor Fuel and Special Fuel Transporters

PURPOSE: This rule clarifies the type of transporter license needed by companies to legally haul motor fuel, special fuel, or both,



on the public highways, pursuant to sections 142.270 and 142.575, RSMo (House Bill 1629, 84th General Assembly, 2nd Regular Session).

(1) Licensed motor fuel and special fuel distributors who transport their own motor fuel or special fuel only and do not haul for hire are not required to be licensed as transporters. Their distributor licenses shall be accepted in lieu of the transporter licenses. Distributors who transport their own motor fuel shall display their motor fuel and special fuel distributor license number on the rear of each truck.

(2) Licensed motor fuel, special fuel distributors, or both, who transport motor fuel, special fuel, or both, for other distributors are required to obtain a motor fuel special fuel transport license, or both, in addition to their distributor licenses. The appropriate transporter license number(s) shall be posted on the rear of each vehicle hauling the fuel.

(3) Persons not licensed as motor fuel or special fuel distributors, who transport motor fuel or special fuel as a common carrier, must be licensed as transporters under section 142.270, RSMo.

(4) Each licensee shall display the appropriate license number(s) on the rear of every vehicle with a carrying capacity of eight hundred fifty (850) gallons or more. The license number(s) and letters shall be no less than one and one quarter inches (1 1/4") in height. The terms Motor Fuel Distributor, Special Fuel Distributor and Motor Fuel Transporter shall be abbreviated and added as a prefix to the appropriate license number. (Example: Motor Fuel Transporter License—MFT123; Special Fuel Transporter License Number—SFT12345; Motor Fuel Distributor License Number—MFD234; Special Fuel Distributor License Number—SFD23456.)

(5) The vehicle identification number (VIN) assigned to each vehicle or trailer, or both, shall be used as the individual identifying number for each vehicle in the licensee's fleet. The VIN shall be listed on the license application of the motor fuel or special fuel distributor or transporter license application.

(6) If a vehicle is taken out of service and a replacement vehicle is put into service, it is the responsibility of the licensee to ensure that distributor and transporter license numbers are removed from vehicles taken out of service and distributor and transporter license numbers are posted on replacement

vehicles put into service.

(7) If a vehicle is leased by a distributor or transporter, it shall be the responsibility of the distributor or transporter to ensure that the appropriate distributor license numbers, transporter license numbers, or both, are displayed on the rear of the vehicle.

(8) Failure to display the appropriate distributor and transporter license numbers on vehicles, as required by Chapter 142, RSMo and this regulation, will subject the driver of the vehicle to penalties as prescribed in Chapter 142, RSMo.

AUTHORITY: sections 142.270, RSMo 1986 and 142.575, RSMo Supp. 1989. Original rule filed July 2, 1990, effective Dec. 31, 1990.

12 CSR 10-7.310 Release of Bonding Requirements
(Rescinded May 30, 2004)

AUTHORITY: sections 142.100, RSMo 1986 and 142.462, RSMo Supp. 1989. Emergency rule filed Sept. 14, 1990, effective Sept. 24, 1990, expired Jan. 21, 1991. Original rule filed Sept. 14, 1990, effective Feb. 14, 1991. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.

12 CSR 10-7.320 Adjustments to the Distribution of Funds Allocated Pursuant to Article IV, Section 30(a) of the Missouri Constitution as Referenced in Section 142.345, RSMo

PURPOSE: This rule explains the information required from each city, town or village if there is a change in its population as a result of an adjustment to its population by the United States Census Bureau or as a result of an annexation or consolidation.

(1) The population used for the distribution of motor fuel tax pursuant to Article IV, Section 30(a)1(2) shall be the latest federal decennial census.

(2) In the event that the latest census is amended by the United States Census Bureau due to a correction in the census, the Department of Revenue shall amend the population for distribution purposes under the following conditions:

(A) Notification of the correction to the last federal decennial census shall be received from the city, town or village which is affect-

ed by the correction in the census;

(B) The notification of the population change shall be accompanied by the official written notification from the United States Census Bureau;

(C) If the adjustment redistributes the total population within the state, the population of those cities, towns or villages affected shall be indicated; and

(D) If the adjustment changes the total population of the state and the population of the city, town or village, the notice shall indicate the adjustment to the total population and to the city, town or village affected.

(3) Upon receipt of the official written notification, the department shall adjust the population figures prospectively.

(4) For adjustments to the population as a result of annexation or consolidation—

(A) Each city, town or village shall file with the director a certified copy of the annexation election results or a certified copy of the ordinance approving the annexation or consolidation;

(B) The city, town or village shall also file with the director official written notification from the United States Census Bureau of the population in the annexed or consolidated area, as shown by the last federal decennial census;

(C) The official written notification shall also indicate which city, town, village or unincorporated area lost population as a result of the annexation or consolidation; and

(D) If the director of revenue receives notification before the fifteenth day of the month, the tax imposed by section (4) shall be distributed and allocated using the new information beginning with the next distribution. If notification is received after the fifteenth day of the month, the tax imposed by section (4) shall be distributed and allocated using the new information beginning with the second distribution following receipt of the notification by the director.

AUTHORITY: sections 142.300 and 142.621, RSMo 1986. Original rule filed March 4, 1991, effective July 8, 1991.

12 CSR 10-7.330 Minimum/Maximum Bond Amounts
(Rescinded May 30, 2004)

AUTHORITY: sections 142.300 and 142.621, RSMo 1986. Original rule filed Jan. 31, 1992, effective June 25, 1992. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.