

---

---

**Rules of**  
**Department of Revenue**  
**Division 20—Highway Reciprocity Commission**  
**Chapter 5—Investigation**

<b>Title</b>	<b>Page</b>
12 CSR 20-5.010 Investigation and Audits .....	3

**Title 12—DEPARTMENT OF  
REVENUE**  
**Division 20—Highway Reciprocity  
Commission**  
**Chapter 5—Investigation**

**12 CSR 20-5.010 Investigation and Audits**

*PURPOSE: The Highway Reciprocity Commission is authorized to require reports from owners and operators of motor vehicles to assist the commission in the performance of its duties. This rule explains the procedure normally used.*

*Editor's Note: The secretary of state has determined that the publication of this rule in its entirety would be unduly cumbersome or expensive. The entire text of the material referenced has been filed with the secretary of state. This material may be found at the Office of the Secretary of State or at the headquarters of the agency and is available to any interested person at a cost established by state law.*

(1) The Highway Reciprocity Commission may require reports from owners and operators of motor vehicles as may be useful to assist the commission in performance of its duties. These reports shall furnish information as may be required by the commission and shall cover certain periods and be made at the times the commission or secretary may direct. These reports shall be in the form prescribed by the commission and shall be verified by the person making the report or by the president, vice-president, secretary or other responsible officer or employee of a corporation or association or by a partner or a responsible employee of a partnership. The commission may make or direct the making of the investigation within or without the state as may be necessary for the performance of its duties. Audits may be made by the commissioners of several jurisdictions. Upon completion of any audit, the secretary shall notify all jurisdictions in which the registrant was proportionally registered on the accuracy of the records of the registrant. Should the registrant have underpaid or overpaid (in excess of ten dollars (\$10)) any jurisdiction in which his/her vehicles were proportionally registered, this information shall be furnished to the jurisdiction for collection or refund. If any owner or operator of motor vehicles shall file any false report or give false information called for, or refuse or delay to give information pertinent to the commission in performing its duties under sections 301.271–301.279, RSMo, the commission shall have power to revoke any or all reciprocity as to

the owner or operator. The *Uniform Operational Audit Procedures Guidelines* approved by the International Registration Plan (IRP) jurisdictions, set forth procedures required under audit and applicable to the preservation of records sufficient for a determination of true liability will be furnished upon request from the Missouri Highway Reciprocity Commission.

*AUTHORITY: section 301.275, RSMo 1986.\* Original rule filed July 22, 1965, effective Aug. 1, 1965. Amended: Filed Oct. 28, 1974, effective Nov. 7, 1974. Amended: Filed Oct. 15, 1986, effective Jan. 30, 1987. Amended: Filed Sept. 8, 1989, effective Jan. 26, 1990.*

*\*Original authority: 301.275, RSMo 1958*