by agencies. The order of rulemaking is required to contain a citation to the legal authority upon which the order or 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*.

he 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 3—DEPARTMENT OF CONSERVATION Division 10—Conservation Commission Chapter 4—Wildlife Code: General Provisions

ORDER OF RULEMAKING

By the authority vested in the Conservation Commission under sections 40 and 45 of Art. IV, Mo. Const., the commission amends a rule as follows:

3 CSR 10-4.200 Chronic Wasting Disease; Management Zone is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on March 15, 2018 (43 MoReg 523). 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 3—DEPARTMENT OF CONSERVATION
Division 10—Conservation Commission
Chapter 7—Wildlife Code: Hunting: Seasons, Methods,
Limits

ORDER OF RULEMAKING

By the authority vested in the Conservation Commission under sections 40 and 45 of Art. IV, Mo. Const., the commission amends a

rule as follows:

3 CSR 10-7.410 Hunting Methods is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on March 15, 2018 (43 MoReg 523–524). 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 3—DEPARTMENT OF CONSERVATION
Division 10—Conservation Commission
Chapter 9—Wildlife Code: Confined Wildlife: Privileges,
Permits, Standards

ORDER OF RULEMAKING

By the authority vested in the Conservation Commission under sections 40 and 45 of Art. IV, Mo. Const., the commission amends a rule as follows:

3 CSR 10-9.105 General Provisions is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on March 15, 2018 (43 MoReg 524–527). 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 3—DEPARTMENT OF CONSERVATION
Division 10—Conservation Commission
Chapter 9—Wildlife Code: Confined Wildlife: Privileges,
Permits, Standards

ORDER OF RULEMAKING

By the authority vested in the Conservation Commission under sections 40 and 45 of Art. IV, Mo. Const., the commission amends a rule as follows:

3 CSR 10-9.442 Falconry is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on March 15, 2018 (43 MoReg 527–528). 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 3—DEPARTMENT OF CONSERVATION
Division 10—Conservation Commission
Chapter 10—Wildlife Code: Commercial Permits:
Seasons, Methods, Limits

ORDER OF RULEMAKING

By the authority vested in the Conservation Commission under sections 40 and 45 of Art. IV, Mo. Const., the commission amends a

rule as follows:

3 CSR 10-10.705 Commercialization is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on March 15, 2018 (43 MoReg 528). 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 3—DEPARTMENT OF CONSERVATION Division 10—Conservation Commission Chapter 12—Wildlife Code: Special Regulations for Areas Owned by Other Entities

ORDER OF RULEMAKING

By the authority vested in the Conservation Commission under sections 40 and 45 of Art. IV, Mo. Const., the commission amends a rule as follows:

3 CSR 10-12.109 Closed Hours is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on March 15, 2018 (43 MoReg 528–529). 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—MISSOURI DEPARTMENT OF TRANSPORTATION

Division 10—Missouri Highways and Transportation Commission Chapter 24—Design-Build Project Contracts

ORDER OF RULEMAKING

By the authority vested in the Missouri Highways and Transportation Commission under sections 226.020, 226.030, and 227.107, RSMo 2016, the commission amends a rule as follows:

7 CSR 10-24.010 Definitions is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 16, 2018 (43 MoReg 39-41). 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—MISSOURI DEPARTMENT OF TRANSPORTATION

Division 10—Missouri Highways and Transportation Commission Chapter 24—Design-Build Project Contracts

ORDER OF RULEMAKING

By the authority vested in the Missouri Highways and Transportation Commission under sections 226.020, 226.030, and 227.107, RSMo 2016, the commission amends a rule as follows:

7 CSR 10-24.020 General is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 16, 2018 (43 MoReg 41). 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—MISSOURI DEPARTMENT OF TRANSPORTATION Division 10—Missouri Highways and Transportation

Commission
Chapter 24—Design-Build Project Contracts

ORDER OF RULEMAKING

By the authority vested in the Missouri Highways and Transportation Commission under sections 226.020, 226.030, and 227.107, RSMo 2016, the commission amends a rule as follows:

7 CSR 10-24.030 Procedures for Solicitations and Receipt of Proposals is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 16, 2018 (43 MoReg 41–42). 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—MISSOURI DEPARTMENT OF TRANSPORTATION

Division 10—Missouri Highways and Transportation Commission Chapter 24—Design-Build Project Contracts

ORDER OF RULEMAKING

By the authority vested in the Missouri Highways and Transportation Commission under sections 226.020, 226.030, and 227.107, RSMo 2016, the commission amends a rule as follows:

7 CSR 10-24.050 Types of Projects in Which Design-Build Contracting May Be Used **is amended**.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 16, 2018 (43 MoReg 42–43). 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—MISSOURI DEPARTMENT OF TRANSPORTATION Division 10—Missouri Highways and Transportation Commission

Chapter 24—Design-Build Project Contracts

ORDER OF RULEMAKING

By the authority vested in the Missouri Highways and Transportation Commission under sections 226.020, 226.030, and 227.107, RSMo

2016, the commission amends a rule as follows:

7 CSR 10-24.060 Stipends is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 16, 2018 (43 MoReg 43). 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—MISSOURI DEPARTMENT OF TRANSPORTATION Division 10—Missouri Highways and Transportation Commission Chapter 24—Design-Build Project Contracts

ORDER OF RULEMAKING

By the authority vested in the Missouri Highways and Transportation Commission under sections 226.020, 226.030, and 227.107, RSMo 2016, the commission amends a rule as follows:

7 CSR 10-24.070 Risk Allocation is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 16, 2018 (43 MoReg 43). 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—MISSOURI DEPARTMENT OF TRANSPORTATION Division 10—Missouri Highways and Transportation Commission Chapter 24—Design-Build Project Contracts

ORDER OF RULEMAKING

By the authority vested in the Missouri Highways and Transportation Commission under sections 226.020, 226.030, and 227.107, RSMo 2016, the commission amends a rule as follows:

7 CSR 10-24.080 Organizational Conflicts of Interest is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 16, 2018 (43 MoReg 43–44). 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—MISSOURI DEPARTMENT OF TRANSPORTATION Division 10—Missouri Highways and Transportation Commission Chapter 24—Design-Build Project Contracts

ORDER OF RULEMAKING

By the authority vested in the Missouri Highways and Transportation Commission under sections 226.020, 226.030, and 227.107, RSMo 2016, the commission amends a rule as follows:

7 CSR 10-24.100 Selection Procedures and Award Criteria is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 16, 2018 (43 MoReg 44). 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—MISSOURI DEPARTMENT OF TRANSPORTATION Division 10—Missouri Highways and Transportation Commission Chapter 24—Design-Build Project Contracts

ORDER OF RULEMAKING

By the authority vested in the Missouri Highways and Transportation Commission under sections 226.020, 226.030, and 227.107, RSMo 2016, the commission amends a rule as follows:

7 CSR 10-24.110 Solicitation Procedures for Competitive Proposals is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 16, 2018 (43 MoReg 44–45). 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—MISSOURI DEPARTMENT OF TRANSPORTATION Division 10—Missouri Highways and Transportation Commission Chapter 24—Design-Build Project Contracts

ORDER OF RULEMAKING

By the authority vested in the Missouri Highways and Transportation Commission under sections 226.020, 226.030, and 227.107, RSMo 2016, the commission amends a rule as follows:

7 CSR 10-24.120 Past Performance is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 16, 2018 (43 MoReg 45). 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—MISSOURI DEPARTMENT OF TRANSPORTATION

Division 10—Missouri Highways and Transportation Commission Chapter 24—Design-Build Project Contracts

ORDER OF RULEMAKING

By the authority vested in the Missouri Highways and Transportation Commission under sections 226.020, 226.030, and 227.107, RSMo

2016, the commission amends a rule as follows:

7 CSR 10-24.140 Tradeoffs in Design-Build Contracting is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 16, 2018 (43 MoReg 45–46). 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—MISSOURI DEPARTMENT OF TRANSPORTATION

Division 10—Missouri Highways and Transportation
Commission
Charter 24 Project Contracts

Chapter 24—Design-Build Project Contracts

ORDER OF RULEMAKING

By the authority vested in the Missouri Highways and Transportation Commission under sections 226.020, 226.030, and 227.107, RSMo 2016, the commission amends a rule as follows:

7 CSR 10-24.200 Proposal Evaluation Factors is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 16, 2018 (43 MoReg 46). 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—MISSOURI DEPARTMENT OF TRANSPORTATION

Division 10—Missouri Highways and Transportation Commission Chapter 24—Design-Build Project Contracts

ORDER OF RULEMAKING

By the authority vested in the Missouri Highways and Transportation Commission under sections 226.020, 226.030, and 227.107, RSMo 2016, the commission amends a rule as follows:

7 CSR 10-24.210 Process to Review, Rate, and Score Proposals is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 16, 2018 (43 MoReg 46). 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—MISSOURI DEPARTMENT OF TRANSPORTATION

Division 10—Missouri Highways and Transportation Commission Chapter 24—Design-Build Project Contracts

ORDER OF RULEMAKING

By the authority vested in the Missouri Highways and Transportation Commission under sections 226.020, 226.030, and 227.107, RSMo 2016, the commission amends a rule as follows:

7 CSR 10-24.300 Information Exchange, General is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 16, 2018 (43 MoReg 46–47). 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—MISSOURI DEPARTMENT OF TRANSPORTATION

Division 10—Missouri Highways and Transportation Commission Chapter 24—Design-Build Project Contracts

ORDER OF RULEMAKING

By the authority vested in the Missouri Highways and Transportation Commission under sections 226.020, 226.030, and 227.107, RSMo 2016, the commission amends a rule as follows:

7 CSR 10-24.330 Discussions is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 16, 2018 (43 MoReg 47–48). 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 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 2—Income Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-2.020 Difference in Basis on December 31, 1972 is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 386). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 2—Income Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-2.025 Adjustment to Avoid Double Taxation is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 387). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 2—Income Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-2.120 Information at Source Reporting Requirements is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 387). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.002 Rules is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 387). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.018 Truckers Engaged in Retail Business is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 387–388). No changes have been made in the proposed rescission, so

it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.142 Trading Stamps is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 388). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.168 Documentation Required is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 388). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.182 Excursions is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 388). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.188 Telephone Service is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 388–389). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.252 Hunting and Fishing Licenses is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 389). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.272 Motor Fuel and Other Fuels is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 389). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.368 Air Pollution Equipment is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 389). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.370 Water Pollution is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 389–390). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.414 Yearbook Sales is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 390). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.570 Audit Facilities is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 390). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.572 Out-of-State Companies is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 390). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.574 Recordkeeping Requirements for Microfilm and Data Processing Systems is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 390–391). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.578 Income Tax Returns May be Used is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 391). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section

32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.579 Estoppel Rule is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 391). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.614 Theaters—Criteria for Exemption is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 391). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.854 Applicability of Sales Tax to the Sale of Special Fuel **is rescinded**.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 391–392). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.872 Sales of Newspapers and Other Publications is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg

392). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.874 Questions and Answers on Taxation of Newspapers **is rescinded**.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 392). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 3—State Sales Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-3.880 Sales of Postage Stamps is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 392). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.005 Purchaser Includes is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 392–393). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.010 Purchaser's Responsibilities is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 393). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.020 Delivery is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 393). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.035 Consideration Other Than Money is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 393). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.045 Cancelled Sales is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 393–394). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.050 Cost of Doing Business is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 394). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.055 Regulations Under Section 144.020, RSMo is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 394). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.060 Vendor Includes is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 394). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

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ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.080 Sales to National Banks and Other Financial Institutions **is rescinded**.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 394–395). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.085 Liability of Out-of-State Vendors is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 395). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.090 Regulations Under Subdivisions (2) and (3) of Sections 144.030 and 144.040, RSMo **is rescinded**.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 395). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

12 CSR 10-4.095 Motor Vehicle Purchased is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 395). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.105 Resale is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 395–396). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.110 Personal Effects is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 396). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.115 Documentation Required is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 396). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.120 Presumption is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 396). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.127 Vendors Use Tax vs. Consumers Use Tax is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 396–397). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.130 Separately Stating is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 397). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

12 CSR 10-4.135 Vendor to File Collection Suit is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 397). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.140 Exemption Certificates is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 397). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.150 Limitation on Assessment is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 397–398). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.155 Vendor's Responsibility is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 398). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.175 Amended Returns is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 398). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.190 Payment of Tax is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 398). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.200 Filing of Returns and Payment of Tax is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 398–399). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

12 CSR 10-4.205 Jeopardy Assessment is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 399). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.210 Assignments and Bankruptcies is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 399). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.215 Estimated Assessment is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 399). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.220 Calendar Month Defined is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 399–400). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.240 Administrative and Judicial Review is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 400). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.245 Interest Payment is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 400). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.250 Liens is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 400). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.290 Intent of Rules is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 400–401). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.300 No Waiver of Tax is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 401). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.305 Collection Allowance is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 401). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.620 Aircraft is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 401). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.626 Direct Pay Agreement is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 401–402). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 4—State Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-4.630 Basic Steelmaking Exemption—Use Tax is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 402). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 6—Motor Vehicle Fuel Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-6.010 Revocation of Private Rulings is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 402). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 7—Special Motor Fuel Use Tax

ORDER OF RULEMAKING

12 CSR 10-7.010 Revocation of Private Rulings is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 402). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 7—Special Motor Fuel Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-7.030 Record Keeping and Filing of Reports is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 402–403). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 7—Special Motor Fuel Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-7.040 Single Trip Permits is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 403). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 7—Special Motor Fuel Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-7.050 Lessors and Lessees of Motor Vehicles is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg

403). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 7—Special Motor Fuel Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-7.060 Verification of Fleet Mileage—Acceptable Source Documentation **is rescinded**.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 403). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 7—Special Motor Fuel Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-7.070 Use of Motor Fuel and Special Fuel in Same Vehicle is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 403–404). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 7—Special Motor Fuel Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-7.100 Missouri Motor Fuel/Special Fuel Tax License is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 404). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 7—Special Motor Fuel Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

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

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 404). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 7—Special Motor Fuel Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

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

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 404). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 7—Special Motor Fuel Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-7.160 Records is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 404). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 7—Special Motor Fuel Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section

32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-7.200 Auxiliary Equipment Exemption is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 405). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 7—Special Motor Fuel Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

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

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 405). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 7—Special Motor Fuel Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-7.270 Special Fuel Distributors is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 405). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 7—Special Motor Fuel Use Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

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

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 405). No changes have been made in the proposed rescission, so it is

not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 9—Corporation Franchise Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-9.100 Forms for Franchise Tax is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 405–406). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 9—Corporation Franchise Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-9.110 Form: Request for Extension of Time to File is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 406). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 9—Corporation Franchise Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-9.120 Form: Request for Franchise Tax Clearance is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 406). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 9—Corporation Franchise Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-9.130 Form: Authorization for Release of Confidential Information **is rescinded**.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 406). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 9—Corporation Franchise Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-9.190 Information Confidential, Exceptions is rescinded

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 406–407). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 9—Corporation Franchise Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-9.210 Extension of Time to File is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 407). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 9—Corporation Franchise Tax

ORDER OF RULEMAKING

12 CSR 10-9.220 Audits is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 407). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 9—Corporation Franchise Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-9.230 Assessments is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 407). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 9—Corporation Franchise Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-9.240 Final Determinations, Hearings is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 407–408). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 9—Corporation Franchise Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-9.250 Review by the Administrative Hearing Commission **is rescinded**.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 408). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty

(30) days after publication in the Code of State Regulations.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 9—Corporation Franchise Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-9.260 Overpayments is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 408). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 9—Corporation Franchise Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-9.270 Amended Reports is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 408). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 10—Financial Institutions

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-10.010 Sales Tax/Bank Tax Credit is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 409). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 400—Individual Income Tax

ORDER OF RULEMAKING

12 CSR 10-400.210 Children in Crisis Tax Credit is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 409). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 405—Homestead Preservation Credit

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-405.100 Homestead Preservation Credit—Procedures (2005) **is rescinded**.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 409). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 405—Homestead Preservation Credit

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-405.105 Homestead Preservation Credit—Procedures is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 409). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 405—Homestead Preservation Credit

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-405.200 Homestead Preservation Credit—Qualifications and Amount of Credit (2005) is rescinded.

A notice of proposed rulemaking containing the proposed rescission

was published in the *Missouri Register* on March 1, 2018 (43 MoReg 410). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 405—Homestead Preservation Credit

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 32.065, RSMo 2016, the director rescinds a rule as follows:

12 CSR 10-405.205 Homestead Preservation Credit—Qualifications and amount of Credit is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on March 1, 2018 (43 MoReg 410). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 15—ELECTED OFFICIALS Division 40—State Auditor Chapter 3—Rules Applying to Political Subdivisions

ORDER OF RULEMAKING

By the authority vested in the Missouri State Auditor's Office under sections 29.100 and 137.073.6, RSMo 2016, the auditor amends a rule as follows:

15 CSR 40-3.125 is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on March 1, 2018 (43 MoReg 410–441). Those sections with changes are reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The State Auditor's Office staff submitted a comment. No other comments were received.

COMMENT: The staff of the State Auditor's Office made a comment regarding the Multi Tax Rate Form B and the Multi Tax Rate Informational Form B. The comment related to changing a few typographical and minor errors, specifically to change the Multi Tax Rate Form B by deleting the f after #8 on the second page and to change the Multi Tax Rate Informational Form B by 1) adding the word Informational before Form B in the initial paragraph on the first page and 2) deleting a period after #8 6b) on the second page.

RESPONSE AND EXPLANATION OF CHANGE: The forms will be amended to reflect these changes.

15 CSR 40-3.125 Calculation and Revision of Property Tax Rates by School Districts

A STATE OF	PRO FORMA - STATE AUDITOR'S REVI	EW OF DAT	A SUBMIT	red		
	Summary Page					(20)
	For School Districts Calculating a Separate Rate	on Each Subc	lass of Proper	ty		
	Name of Political Subdivision Politic The final version of this form MUST be sent to the	al Subdivision (Purpose of L	evy	
The information to	complete the Summary Page is available from prior year forms, comp	uted on the attached	forms, or comput	ted on this page Inf	ormation on this	page takes into
consideration any verified to calculate	oluntary reduction(s) taken in previous even numbered year(s). If in a its tax rate, it can hold a public hearing and pass a resolution, a policy the Informational Summary Page, at the end of these forms, provides	n even numbered ye statement, or an ore	ear, the political su dinance justifying	abdivision wishes to its action prior to so	no longer use the etting and certify:	e lowered (ax rate ing its (ax rate.
			Real Estate		Personal	Prior Method
		Residential	Agriculture	Commercial	Property	Single Rate
year (Prior	tax rate ceiling as defined in Chapter 137, RSMo, revised year Summary Page, Line F minus Line II in odd numbered ye ummary Page, Line F in even numbered year)		changed or a vol	lantary reduction	was taken in a	non-reassessment
Constitution	ear rate computed pursuant to Article X, Section 22, of the n and Section 137.073 RSMo, if no voter approved increase ine 41 & Line 27 prior method)	Missouri				
C. Amount of adjusted to assessed va	frate increase authorized by voters if same purpose, provide the revenue available if applied to the prior year the and increased by the percentage of CPI OR the total operating levy up to \$2.75 per Amendment 2, if a	pplicable				
	hool Board decided to use Amendment 2:	-				
D. Rate to co	ne 18 & 21 prior method) mpare to maximum authorized levy to determine tax o election, otherwise Line C)	rate ceiling				
,	authorized levy					
greater of the	te 1984 rate or most recent voter approved rate					
	ear tax rate ceiling gal rate to comply with Missouri laws					
from to Attach G. 2. Less 2 to the	equired Proposition C (sales tax) reduction taken or rate ceiling (Line F), if applicable. Circle the type of vacopy of the DESE Prop C Reduction worksheet if ther Description of the County school county(ies) taken from tax rate ceiling (Line F)	re is no waiver. of district NOT				rate
WARNING:	tary reduction by school district taken from tax rate of A voluntary reduction taken in an even numbered year tax rate ceiling for the following year.	eiling (Line F)				
	able recoupment rate added to tax rate ceiling (Line F) attach Form G or H.					_
	be levied (Line F - Line G1 - Line G2 - Line H + Line I)					_
BB. Additiona Adjusted to p	levied for debt service, if applicable (Form C, Line 12) I special purposed rate authorized by voters after the provide the revenue available if applied to the prior year assessed value by the percentage of CPI		ere set (Form B, L	ine 16 if a different	purpose)	-
CERTIFICA	ATION					
I, the undersign					(Politica	al Subdivision)
levying a rate in	(County(ies))	do hereby certif	y that the data	set forth above		,
accompanying	forms is true and accurate to the best of my knowledge a	nd belief.				
Please complet	e Line G through BB, sign this form, and return to th	he county clerk	(s) for final c	ertification.		
(Date)	(Signature) (P	rint Name)			(Telephone)	
Section 137.07. extended on the	to be entered on tax books by county clerk ortification from the political subdivision: 3.7 RSMo, states that no tax rate shall be Lines: 4 tax rolls by the county clerk unless the ision has complied with the foregoing e section. BB					- -
(Date)	(County Clerk's Signature) (C	County)			(Telephone)	

Form A, Page 1 of 4

(Form Revised 12-2017)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

			For School Districts Colombation of Sec.	Tooks One Deal	Cultural of December.				() 82)
			rof School Districts Cateurating a Separate wate on Each Subclass of Froperty	ITALE MATE ON EACH	Subclass of Property				
		A	Name of Political Subdivision	Politi	Political Subdivision Code	1	Purpose of Levy		
			The final version of this form MUST b	be sent to the county clerk.	clerk.				
_			Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.	rate for compliance	with Article X, Section	n 22, and Section 137	.073, RSMo.		
	Informati zalculate hese forn	ion on this perits tax rate, in the tax	Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate calculation, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).	taken in previous even miley statement, or an ordinious voluntary reduction(s	umbered year(s). If in an eve ance justifying its action prio taken in an even numbered	n numbered year, the polition to setting and certifying I vear(s).	ical subdivision wishes to n its tax rate. The information	o longer use the lowered tax on the Informational Sum	x rate ceiling to mary Page, at the end of
				(a)	(9)	(e)	(p)		
			•		Real Estate		Personal		Prior Method
			•	Residential	Agricultural	Commercial	Property	Total	Single Rate
	 	(20 Cullinglands the county of inalized by	(20) Current year assessed valuation Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.						
	4442	Assessed valuati 2(a) (b) & (c) - May 2(d) = Line 1(d) - 3 if negative, enter 0	Assessed valuation of new construction & improvements 2(a) (b) & (c) - May be obtained from the county clerk or county assessor. 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) +8(d), if negative, enter 0	ments unty assessor.					
-	33.	Assessed v	Assessed value of newly added territory obtained from the county clerk or county assessor		<u> </u>				
	4.40	Assessed vadded to a	Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year obtained from the county clerk or county assessor	ass from the prior y	ear and was				
	5.	Adjusted (Line 1 - Lin	Adjusted current year assessed valuation (Line 1 - Line 2 - Line 3 - Line 4)					;	
	0. 0. 0. 0. 0. 0.	nchude the lassessor, or vote: If this to rec	(20) Prior year assessed valuation Include the prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Form A, Line 1 then revise the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Summary Page, Line A.	rom the county clerk, county of equalization. A. Line 1 then revise the prior year tax rate form sed prior year tax rate ceiling on the current year	unty ior year tax rate form ig on the current year's				
	7. 4	Assessed v	Assessed value in newly separated territory obtained from the county clerk or county assessor						
	86 F	Assessed v prior year	Assessed value of property locally assessed in prior year, but state assessed in current year obtained from the county clerk or county assessor						
	. 6 4 Y 0	Assessed v year and v	Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass obtained from the county elerk or county assessor	ass from the prior ted subclass					
	10.	Adjusted Line 6 - Lin	Adjusted prior year assessed valuation (Line 6 - Line 7 - Line 8 - Line 9)						
_									

-	The second second	PRO FORMA - STATE AUDITOR'S R	REVIEW OF D	EVIEW OF DATA SURMITTED	9			
		Form A						(20)
		For School Districts Calculating a Separate		Rate on Each Subclass of Property]
7		Name of Political Subdivision The final version of this form MUST he sent to the country close.	Politic	Political Subdivision Code	1	Purpose of Levy		
		Computation of reassessment growth and rate	te for compliance	with Article X, Section	for compliance with Article X, Section 22, and Section 137.073, RSMo.	.073, RSMo.		
form lcula ese f	ation on this page the its tax rate, it of orms, provides th	aformation on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate calling to an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of itse forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).	ken in previous even nur statement, or an ordina s voluntary reduction(s)	mbered year(s). If in an everee justifying its action preaken in an even numbere	en numbered year, the politi ior to setting and certifying d year(s).	cal subdivision wishes to no its tax rate. The information	longer use the lowered ta on the Informational Sum	ax rate ceiling to nmary Page, at the end of
			(a)	(9)	(<u>9</u>)	(p)		
		•	Desidential	Real Estate		Personal	Ę	Prior Method
_:	Percentage in the current (Line 5 - Line	Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 5 - Line 10 / Line 10 x 100)	roperty	Agilvattal at	Columns or an	riopeny	10441	
7	Increase in certified by th	Increase in Consumer Price Index (CPI) certified by the State Tax Commission						
3.	Adjusted pr	Adjusted prior year assessed valuation (Linc 10)						A PROPERTY.
4.	(Summary Page, Linc A)	Prior year voluntarily reduced rate in non-reassessment year mary Page, Linc A)	ssessment year					
٠,	Maximum prior year from locally assessed p (Line 13 x Line 14 / 160)	Maximum prior year adjusted revenue permitted from locally assessed property that existed in both years (Line 13 x Line 14 / 100)						4
9	Maximum reductions, pr based on its %	Maximum prior year revenue from state assessed property before reductions, provided by DESE & allocated to each subclass of real estate based on its % of assessed valuation	pperty before real estate					
7.	Total adjusted pa (Line 15 + Line 16)	Total adjusted prior year revenue (Line 15 + Line 16)						
eó	Permitted reass Enter the lower of If Line 11 is negat nor more than 5%.	Permitted reassessment revenue growth Enter the lower of the actual growth (Line 11), the CP! (Line 12), If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	2), or 5%.					
9.	Additional reass (Line 17 x Line 18)	Additional reassessment revenue permitted (Line 17 x Line 18)						
ó	Revenue pe	Revenue permitted in the current year from property that existed in both years (Line 17 + Line 19)				i		
_:	Estimated curren The school district st allocated to each sub (i.e. same amount as increase in state asse best educated guess)	Estimated current year revenue from state assessed property before reductions. The school district should use its best estimate for Line 21 total, which is allocated to each subclass of real estate based on its % of assessed valuation. (i.e. same amount as Line 16 total, Line 16 total multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the best educated guess)	roperty before red I, which is sed valuation. the % ion, or using the	uctions				
	If Line 21 tot: provide writte reasons for su	If Line 21 total declines substantially from the amount on Line 16 total, pl provide written documentation to the State Auditor's Office to explain the reasons for such difference.	. 16 total, please explain the					
	(Form Revi	(Form Revised 12-2017)		Form A, Page 2 of 4	of 4			

(20__)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Form \boldsymbol{A}

	For School Districts Calculating a Separate Rate on Each Subclass of Property	ite on Each Subclas	s of Property		•	
	Name of Political Subdivision	Political Subc	Political Subdivision Code	조	Purpose of Levy.	
	The final version of this form MUST be sent to	sent to the county clerk.				
;	Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.	compliance with Ar	ticle X, Section 22, an	d Section 137.073,	RSMo.	
Information on this pacalculate its tax rate, i	nformation on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year(s), If in an even numbered year(s) are the information on the linformation on the Informational Summary Page, at the action of a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the	revious even numbered y	ear(s). If in an even number ying its action prior to setting	ed year, the political sub	Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of	ı
these forms, provides	these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).	tary reduction(s) taken in	an even numbered year(s).			
		(a)	(e)	(2)	(p)	

		(a)	(b) Real Fetate	9	(p)		3
		Residential	Agricultural	Commercial	Property	Total	Frior Method Single Rate
					Cinda:		
	 Revenue permitted from existing locally assessed property (Line 20 - Line 21) 						
	23. Adjusted current year assessed valuation (Line 5)						
	24. Tax rate permitted using prior method tax rate permitted prior to HB 1150 & SB960 (Line 22 / Line 23 x 100)	ed prior to					
	25. Limit personal property to the prior year ceiling (Lower of Line 24 personal property)	J property)					
	26. Maximum authorized levy (Summary Page, Line E)			•			
	27. Limit to the prior year maximum authorized levy						
	_						
	Enter the rate for the prior method column on Line B of the Summary Page	ie Summary Page					
	Calculate Revised Rate(s)						
	28. Tax revenue (Linc 1 x Line 27 / 100)						
- '	29. Total assessed valuation (Line 1 total)						
	30. Blended rate (Line 28 total / Line 29 x 100)				•		
	31. Revenue difference due to the multi rate calculation (Line 28 total - Line 28 prior method)	ine 28 total - Line 28 pric	or method)				
•	32. Rate(s) to be revised NOTE: Revision cannot increase personal property rate. (If Line 31 < or > 0 & Line 27 < Line 27 prior method, then Line 27, otherwise 0)	personal property rate otherwise 0)	at.				
	33. Current year adjusted assessed valuation of the rates bein (if Line 32 > 0, then Line 5, otherwise 0)	being revised					
-	34. Relative ratio of current year adjusted assessed valuation of the rates being revised (Line 33 / Line 33 total)	ation of the					
	35. Revision to rate (If Line 32 > 0, then - Line 34 x Line 31 / Line 5 x 100 (limited to - Line 32), otherwise 0)	x 100 (limited to - Line 32)	, otherwise 0)				

Form A, Page 3 of 4

(Form Revised 12-2017)

Revised rate rounded (If Line 36 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)

Revised rate (Line 27 + Line 35)

36. 37.

[] 22 Purpose of Levy PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED For School Districts Calculating a Separate Rate on Each Subclass of Property Political Subdivision Code The final version of this form MUST be sent to the county clerk. Name of Political Subdivision Form A

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s). Prior Method Single Rate Total Personal Property Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo. ਉ Commercial 3 41. Tax rate(s) permitted calculated pursuant to Article X, Section 22, and Section 137.073 RSMo (Line 37) 51. Blended tax rate ceiling to report on DESE Screen 6 (Line 50 total / Line 49 total x 100)
52. Voluntary reduction (Summary Page, Line H)
53. Unadjusted levy (Line 48 - Line 52)
54. Assessed valuation (Line 1)
55. Revenue from unadjusted levy (Line 53 x Line 54 / 100)
56. Blended tax rate from the unadjusted levy to report on DESE Screen 6 (Line 55 / Line 54 x 100)
57. Prop C reduction (Summary Page, Line G)
58. Adjusted levy (Line 53 - Line 57)
59. Assessed valuation (Line 1) Agricultural Real Estate Residential For Informational Purposes Only - Impact of the Multi Rate System 8 For Informational Purposes Only - Blended Rate Calculation 48. DESE Screen 6 tax rate ceiling including recoupment 43. Revenue calculated using the single rate method 42. Revenue calculated using the multi rate method 44. Revenue differences using the different methods 49. Assessed valuation (Line 1) 50. Revenue from DESE Screen 6 tax rate ceiling 40. Final blended rate (Line 38 total / Line 39 x 100) Enter rate(s) on the Summary Page, Line B 46. Tax rate ceiling (Summary Page, Line F) 47. Allowable recoupment rate . Total assessed valuation (Line 1 total) 38. Tax revenue (Line 1 x Line 37 / 100) 45. Percent change (Line 44 / Line 43) (Line 27 prior method x Line 1 / 100) Calculate Final Blended Rate (Line 48 x Line 49 / 100) (Summary Page, Line I) (Line 41 x Line 1 / 100) (Line 46 + Line 47) (Line 42 - Line 43)

Form A, Page 4 of 4 61. Blended tax rate from the adjusted levy to report on DESE Screen 6 (Line 60 / Line 59 x 100)

60. Revenue from adjusted levy (Linc 58 x Line 59 / 100)

(Form Revised 12-2017)

		PRO FORMA - STATE AUDIT Form B For School Districts Calculating					(20
		Name of Political Subdivision	— <u> </u>	olitical Subdivision	n Code Pur	pose of Levy	
		The final version of this form MUS	T be se	nt to the county o	elerk.	· -	
		Calculation of New Voter Approved	Tax Ra	te or Tax Rate Inc	rease		
ıcı ist	e the prior y ing tax or a	ear tax rate computation, some politica pproved a new tax. Form B is designed	l subdiv to docu	isions may have h ment the election.	eld elections wher	e voters approved ar	increase to an
	Date of el	ection					
	Ballot lan Attach a s	guage ample ballot or state the proposition po	sed to tl	ne voters exactly a	s it appeared on th	e ballot.	
	Election 1	esuits					
						(Yes)	(No)
	Expiration Enter the l	n date last year the levy will be in effect, if ap	płicable				
	New Prop	osition C waiver					
		whether the district obtained a <u>new</u> wation C reduction.	aiver to	eliminate part or a	ll of the required		
	- Attach a	sample ballot or state the proposition	posed ex	eactly as it appeare	ed on the ballot.		
	- Also, in	dicate the election results roposition C waiver.					
	on the P	roposition C waiver.				(Yes)	(No)
						(103)	(110)
					Real Estate		
			-	Residential	Agricultural	Commercial	 Personal Property
		f increase approved by voters	•				
		ase/decrease of/by") OR	a.				
	(An "incre						
	·	e approved by voters	-				

10/0	E STATE	PRO FORMA - STATE AU	DITOR'S RE	VIEW OF DAT	TA SUBMITTEI)	
		Form B					(20)
		For School Districts Calculati	ing a Separate	Rate on Each	Subclass of Prop	erty	
		Name of Political Subdivision	Politic	cal Subdivision Co	ode Purpose	e of Levy	•
		The final version of this form N	MUST be sent to	o the county cleri	k.		
		Calculation of New Voter Appro	oved Tax Rate o	r Tax Rate Increas	se		
to no i	onger use the ing and certif	page takes into consideration any voluntary lowered tax rate ceiling to calculate its tax ying its tax rate. The information on the Inf reduction(s) taken in an even numbered yea	rate, it can hold a proormational Summar,	ublic hearing and pass	a resolution, a policy st	atement, or an ordinance justify	ing its action prior
				Real Estate			
			Residential	Agricultural	Commercial	Personal Property	Total
7.	(Summary	r tax rate ceiling or voluntarily in Page, Line A if increase of//by/to an te, otherwise 0)	reduced rate to	apply voter appr	oved increase to		
8.		proved increased rate > 0, then Linc 6a + Line 7, Line 6b)					
9.		proved increase rate rounded (If round to a 4-digit rate)	Line 8 < 1, then	round to a 3-digit	t rate,		
10.	Adjusted (Form A, I	prior year assessed valuation line 10)					
11.		n prior year adjusted revenue fro .ine 10 / 100)	om locally assesse	d property that exist	ed in both years		
12.		er Price Index (CPI) y the State Tax Commission			-		
13.	Permittee (Line 11 x	d revenue growth for CPI Line 12)					
14.		enue allowed from the additiona (Line 11 + Line 13)	l voter approve	ed increase from to	cally assessed prope	rty that existed in	
15.	Adjusted (Form A, I	current year assessed valuation ine 5)		,			
16.	This rate wincreased b	voter approved increased rate vill allow the same revenue as applying by the CPI (Line 12). Line 15 x 100)	the voter approve	ed rate (Line 9) to th	ie prior year assessed	value (Line 10)	
17.		voter approved increased rate round to a 4-digit rate)	ounded (If Line	16 < 1, then roun	d to a 3-digit rate,		
18.	Section 13' the greater substantial	of rate increase authorized by vo 7.073.2, RSMo, allows taxing authoriti of the increase approved by voters (Li by the same revenue that would have be t the time of the voter approval, increa	ies that passed a venue 9) or the adjust seen generated by a	oter approved increated voter approved is applying the voter ap	ncrease (Line 17) in a opproved increase to t	order to generate	
	this is a ner	rate computed on the Summary Page, I we rate or a temporary rate increase. Line 17, then Line 9, otherwise	ine C if increasing	g an existing levy, o	therwise, on the Sun	nmary Page, Line BB if	
	Prior Met	hod Single Rate Calculation for Vote	er Approved Incr	rease			
	otherwise f	nue allowed (If no increase of/by/to, the Form B Line 18 x Line 15 / 100)					
20.	-	current year assessed valuation (Form and single increased rate (Line 19 tots					

S CONTRACTOR OF THE PARTY OF TH		PRO FORMA - STATE AUI	DITOR'S REVIEW OF DAT	A SUBMITTED	
		Form C			(20)
TESSOU.		For School Districts Calculating	a Separate Rate on Each Subcl	ass of Property	
		Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	-
		The final version of this form M	UST be sent to the county clerk		
		Debt Service Calculation for Gene	eral Obligation Bonds Paid for wit	th Property Taxes	
		lebt service will be considered valid the debt fund reserves do not excee		or which the tax was levied, the bo	nds remain
Since the ising cale		y taxes are levied and collected on a ear data.	a calendar year basis (January - D	ecember), it is recommended that t	his levy be computed
1.		current year assessed valuation of A, Line 1 total)	btained from the county clerk or c	ounty assessor	
2.	(i.e. A the year obligat	nt required to pay debt service re ssuming the current year is year 1, u ar 1 Form C) Include the principal a tion bond issues plus anticipated fee alendar year.	ise January - December year 2 pay nd interest payments due on outst	yments to complete anding general	
3.	comm Experi	ated costs of collection and anticip issions and assessment fund withlence in prior years is the best guide % to 10% of Line 2 above.	roldings)		
	(i.e. A year 1 defaul for on	nable reserve up to one year's pay ssuming the current year is year 1, t Form C) It is important that the del t on the bonds. Include payments fo Line 2.	ise January - December year 3 pay bt service fund have sufficient res r the year following the next cale	erves to prevent any	
5.	Total	required for debt service (Line 2 +	Line 3 + Line 4)		
6.	Show to current estima	pated balance at end of current can the anticipated bank or fund balance t balance minus the amount of any pated to investment earnings due before tax into this amount.	e at December 31st of this year (the principal or interest due before De	cember 31st plus any	
7.	Line 6 payme year's	rty tax revenue required for debt is subtracted from Line 5 because the ints required for the next calendar yet payments (Line 4). Any current bala ements, so it is deducted from the to	he debt service fund is only allow ear (Line 2) and the reasonable re- unce in the fund is already availab	serve of the following le to meet these	•
8.	(Janua estima	ated revenue from state assessed pary - December) - must be estimate the would be the same amount as the fund in the prior year.	d by the school district. In most in	nstances a good	
9.		ue required from locally assessed 7 - Line 8)	property for debt service		
10.		utation of debt service tax rate (Li a fraction to the nearest one/one hu		•	<u></u>
11.	Less v	oluntary reduction by political sul	bdivision		
12.		rate to be levied for debt service this rate on the Summary Page, L			
	* The to	tax rate levied may be lower than the ice the debt requirements.	e rate computed as long as adequa	ate funds are available	



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Summary Page

(20)

		Name of Political Subdivision	Political Subdivision	Code i	Purpose of Levy		_
formatio	n on this page :	rmation that would have been on the line items should not be used in the current year unless th ps in an even numbered year.					
ep I		ning body should hold a public hearing and ado	pt a resolution, a policy statement,	or an ordinance ju	istifying its action pr	rior to setting and	d certifying its tax
:p 2	rate. Submit a ci	opy of the resolution, policy statement, or ordin	nance to the State Auditor's Office	for review.			
				Real Estate			
			Residential	Agriculture	Commercial	Personal Property	Prior Method Single Rate
		rate ceiling as defined in Chapter 137, R ntary reduction was taken in a non-reasses	SMo, revised if prior year data			, p	
,	-	national Summary Page, Line F)	· ·				
Cons	titution and S	ate computed pursuant to Article X, Sec Section 137.073, RSMo, if no voter approv					
(Info	rmational For	rm A, Line 37 & Line 23 prior method)			. 		
adjus	ted to provide	increase authorized by voters for cet the revenue available if applied to the prim B, Line 18 & Line 21 prior method)	urrent year if same purpose, ior year assessed value and ind	reased by the pe	rcentage of CPI		
(IIIIO	(manonai roi	III D, take 18 to Ellio 21 prior memody					
Rate	to compar	e to maximum authorized levy to de	etermine tax rate ceiling				
	-	tion, otherwise Line C)	· ·				
					•		
Max	imum auth	orized levy the most recent voter approx	red rate				-
	•	ex rate ceiling maximum legal rate to co ax rate ceiling (Lower of Line D or Line E)	mply with Missouri laws				
basca	on prior year o	per time sounds (200 for or 2 line 2)					

Informational Form A, Page 1 of 4

(Form Revised 12-2017)

Prior Method Single Rate This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The miormation on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year. Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review. _ 2 Total Purpose of Levy Personal Property Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo 9 Include the prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Informational Form A, Line I then revise the prior year tax rate form Commercial 3 to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED For School Districts Calculating a Separate Rate on Each Subclass of Property Political Subdivision Code Agricultural Real Estate e The final version of this form MUST be sent to the county clerk. Assessed value of real property that changed subclass from the prior year Assessed value of real property that changed subclass from the prior Residential year and was subtracted from the previously reported subclass 2(a) (b) & (c) - May be obtained from the county clerk or county assessor, B Assessed valuation of new construction & improvements and was added to a new subclass in the current year (20__) Current year assessed valuation include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office Assessed value of property locally assessed in prior year, but state assessed in current year Assessed value in newly separated territory obtained from the county clerk or county assessor Adjusted current year assessed valuation Name of Political Subdivision Assessed value of newly added territory Informational Summary Page, Line A. Adjusted prior year assessed valuation Informational Form A finalized by the local board of equalization. (20__) Prior year assessed valuation 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d)(Line 1 - Line 2 - Line 3 - Line 4) Line 6 - Line 7 - Line 8 - Line 9) if negative, enter 0 Ľ. Кi 'n. 4 ś œ, ø 00 9

Informational Form A, Page 2 of 4

(Form Revised 12-2017)

E		PRO FORMA - STATE AUDITOR'	S REVIEW OF D.	S REVIEW OF DATA SUBMITTED	•			
		Informational Form A						(0z)
		For School Districts Calculating a Separate Rate on Each Subclass of Property	ate Rate on Each St	ibclass of Property				•
		Name of Political Subdivision The final version of this form MUST be sent to the county clerk.	Politica sent to the county cl	Political Subdivision Code	I	Purpose of Levy	:	•
F		Computation of reassessment growth and rate for compliance with Article X. Section 22, and Section 137,073, RSMo.	ate for compliance w	ith Article X, Section	22, and Section 137.	73, RSMo.		
unless Step 1 Step 2	orm shows the it the taxing author The governing	Institute storms that would have been on the low items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year that the superior authority withest to reverse any voluntary reduction(s) staten in prior even numbered year(s) and follows the following steps in an even numbered year. Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance institution; its action prior to setting and certifying its tax rate. Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.	ne Form A had no voluntar in prior even mumbered ye ion, a policy statement, or : : State Auditor's Office for	y reductions(s) been taken arts) and follows the follow an ordinance justifying its review.	he Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The in prior even numbered year(s) and follows the following steps in an even numbered year(s) tod, a policy statement, or an ordinance justifying its action prior to setting and certifying its State Auditor's Office for review.	r(s). The information on this f ered year, ertifying its tax rate.	orm should not be used	in the current year
			(a)	(9)	(0)	(p)		
		1		Real Estate		Personal		Prior Method
			Residential	Agricultural	Commercial	Property	Total	Single Rate
=	Percentage in the curren (Line 5 - Lin	Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 5 - Line 10 / Line 10 x 100)	property					
12.	Increase in certified by t	Increase in Consumer Price Index (CPI) certified by the State Tax Commission					•	
13.	Adjusted p	Adjusted prior year assessed valuation (Line 10)					'	
4	(20 Pric (Information	(26) Prior year tax rate celling (Informational Summary Page, Line A)					•	
15.	Maximum from locally (Line 13 x L.	Maximum prior year adjusted revenue permitted from locally assessed property that existed in both years (Line 13 x Line 14/100)			 		•	
16.	Maximum reductions, p based on its	Maximum prior year revenue from state assessed property before reductions, provided by the DESE & allocated to each subclass of real estate based on its % of assessed valuation	operty before				'	t
17.	Total adjusted pr (Line 15 + Line 16)	Fotal adjusted prior year revenue (Line 15 + Line 16)					•	
18	Permitted reasse Enter the lower of t If Line 11 is negation nor more than 5%	Permitted reassessment revenue growth Enter the lower of the actual growth (Line 11), the CP! (Line 12), or 5%, If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	12), or 5%,				•	
61	Additional reass (Line 17 x Line 18)	Additional reassessment revenue permitted (Line 17 x Line 18)				į	•	
20.	Revenue p	Revenue permitted in the current year from property that existed in both years (Line 17 + Line 19)					•	
21.	Estimated cun The school distr allocated to each (i.e. same amou increase in state educated guess)	Estimated current year revenue from state assessed property beform The school district should use it's best estimate for Line 21 total, which is allocated to each subclass of real estate based on its % of assessed valuation. (i.e. same amount as Line 16 total, Line 16 total multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the educated guess)	property before reductions tal, which is ssed valuation. y the % ssion, or using the	etions			'	
	If Line 21 to provide writh reasons for s	If Line 21 total declines substantially from the amount on Line 16 total, please provide written documentation to the State Auditor's Office to explain the reasons for such difference.	e 16 total, please explain the					

Informational Form A, Page 3 of 4

(Form Revised 12-2017)

Prior Method Single Rate This form shows the information that would have been on the line terms (or the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year. Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. (20) Total Purpose of Levy Personal Property Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo 3 Commercial છ PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED For School Districts Calculating a Separate Rate on Each Subclass of Property Political Subdivision Code Agricultural Real Estate Revision to rate (If Line 32 > 0, then -Line $34 \times$ Line 31 / Line 5×100 (limited to - Line 32), otherwise 0) 3 Revenue difference due to the multi rate calculation (Line 28 total - Line 28 prior method) Revised rate rounded (If Line 36 < 1, then round to a 3 - digit rate, otherwise round to a 4-digit rate) The final version of this form MUST be sent to the county clerk. Enter the rate for prior method column on Line B of the Informational Summary Page. Rate(s) to be revised NOTE: Revision cannot increase personal property rate (ff.Line 31 < or > 0 & Line 27 < Line 27 prior method, then Line 27, otherwise 0) Revenue permitted in the current year from existing locally assessed Residential Current year adjusted assessed valuation of the rates being revised B Relative ratio of current year adjusted assessed valuation of the Lower of Line 24 personal property or Line 14 personal property) Tax rate permitted using prior method tax rate permitted prior to HB 1150 & SB960 (Line 22/Line $23\times100)$ (Lower of Line 24, Line 25 (for personal property only), or Line 26) Limit to the prior year maximum authorized levy Adjusted current year assessed valuation (Line 5) Limit personal property to the prior year ceiling Name of Political Subdivision Blended rate (Line 28 total / Line 29 x 100) rates being revised (Line 33 / Line 33 total) Informational Form , Total assessed valuation (Line 1 total) (Informational Summary Page, Line E) (If Line 32 > 0, then Line 5, otherwise 0) Tax revenue (Line 1 x Line 27 / 100) Revised rate (Line 27 + Line 35) Maximum authorized levy Calculate Revised Rate(s) property (Line 20 - Line 21) 55 33 34 35. 36. 23, 24. 26. 27. 29. 32. 33 53 28 30.

ATTENTION OF	FRU FURMA - STATE AUDITURS		KEVIEW OF DATA SUBMITTED	-			
	Informational Form A						(20)
	For School Districts Calculating a Separa	parate Rate on Each	te Rate on Each Subclass of Property				
Militaria	Name of Political Subdivision	Politi	Political Subdivision Code	l	Purpose of Levy		
	The final version of this form MUST be sent to the county clerk. Computation of reassessment growth and rate for compliance with Article X. Section 22, and Section 137,073, RSMo.	be sent to the county ad rate for compliance	clerk. with Article X. Section	n 22, and Section 13	7.073. RSMo.		
This form shows the unless the taxing aut Step 1 - The governi Step 2 - Submit a co	This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year. Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement or an ordinance justifying its action prior to setting and certifying its tax rate. Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.	or the Form A had no volum liken in prior even numbered olution, a policy statement, o the State Auditor's Office	tary reductions(s) been lake I year(s) and follows the foll or an ordinance justifying it for review.	in prior even numbered owing steps in an even m action prior to setting ar	year(s). The information ombered year.	Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year it prior even numbered year(s) and follows the following steps in an even numbered year. In a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. State Auditor's Office for review.	ed in the current year
		(a)	(9)	(2)	(p)		
			Real Estate		Personal		Prior Method
j		Residential	Agricultural	Commercial	Property	Total	Single Rate
Calculate Fin	<u>Calculate Final Blended Rate</u> 38. Tax revenue (Line 1 x Line 37 / 100)						
). Final blended i. Tax rate(s) pe	39. Total assessed valuation (Line 1 total) 40. Final blended rate (Line 38 total / Line 39 x 100) 41. Tax rate(s) permitted calculated pursuant to Article X, Section 22, and Section 137.073, RSMo (Line 37)	Section 22, and Section	n 137.073, RSMo (Lin	e 37)			
For Informatio	Enter Kate(s) on the Informational Summary Page, Line & For Information Purposes Only - Impact of the Multi Rate System	System					
	Cline 41 x Line 13 (100)						
	Neverture caretaires using the suggestate memory (Live 27 prior method x Live 1/100) Described the difference with the different methods						
(Line 42 - Line 43)	fathers using the witterent intentions 43)						
45. Percent chang	Percent change (Line 44 / Line 43)						
For Information Purposes Ont 46. Tax rate ceiling (Informations 47. Allowable recoupment rate	For Information Purposes Only - Blended Rate Calculation 46. Tax rate ceiling (Informational Summary Page, Line F) 47. Allowable recoupment rate						
(Summary Page, Line I) 48. DESE Screen 6 tax r	(Summary Page, Line I) DESE Screen 6 tax rate ceiling including recomment						
	47)						
 Assessed valuation (Line 1) Revenue from DESE Screet 	Assessed valuation (Line 1) Revenue from DESE Screen 6 tax rate ceiling						
(Line 48 x Line 49 / 100)	(Line 48 x Line 49 / 100) Director And they note notified to make the DECE Server 6 (1 100 50	20 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -	1 . 100)				
2. Voluntary rec	 Defined that rate ceiling to tepoil on DESE Selection (S. Voluntary reduction (Summary Page, Line H) 		(A)				
55. Unadjusted levy (Line 48 - 1 54. Assessed valuation (Line I)	Unacjusted levy (Line 48 - Line 52) Assessed valuation (Line 1)						
S. Blended tax r.	55. Revenue from unadjusted levy (Line 53 x Line 54 / 100) 56. Blended tax rate from the unadjusted levy to report on DESE Screen 6 (Line 55 / Line 54 x 100) 57. Bonn C unduration (Summary Bons 1 ins 6)	DESE Screen 6 (Line	55 / Line 54 x 100)				
58. Adjusted levy (Line 53 - Lin	58. Adjusted levy Change 53 - Line 57)						
D. Revenue from	60. Revenue from adjusted levy (Line 58 x Line 59 / 100)						
1. Blended tax r	 Blended tax rate from the adjusted levy to report on DESE. 	ESE Screen 6 (Linc 60 / Line 59 x 100)	/ Line 59 x 100)				

Informational Form A, Page 4 of 4

(Form Revised 12-2017)

	Informational Form B For School Districts Calculating	a Separa	ate Rate on Ea	ch Subclass of l	Property	(20_
	Name of Political Subdivision	Pol	itical Subdivision	n Code Pu	rpose of Levy	
	The final version of this form MU	ST be sen	t to the county o	elerk.		
	Calculation of New Voter Approve	d Tax Rate	e or Tax Rate Inc	rease		
ce the prior sting tax or	year tax rate computation, some politic approved a new tax. Informational Forr	al subdivis n B is desi	sions may have h gned to docume	eld elections when t the election.	re voters approved ar	increase to an
Date of	election					
Ballot la Attach a	nguage sample ballot or state the proposition p	osed to the	e voters exactly a	s it appeared on th	ne ballot.	
Election	results					
					(Yes)	(No)
Expirati Enter the	on date last year the levy will be in effect, if a	pplicable.				
New Pro	position C waiver					
	e whether the district obtained a <u>new</u> vition C reduction.	vaiver to el	liminate part or a	ll of the required		
-	a sample ballot or state the proposition	posed exa	actly as it appear	ed on the ballot.		
	ndicate the election results Proposition C waiver.					
	ndicate the election results Proposition C waiver.				(Yes)	(No)
					(Yes)	(No)
		_		Real Estate	(Yes)	(No)
on the	Proposition C waiver.	_	Residential	Real Estate Agricultural	(Yes)	(No) Personal Property
on the		 a.	Residential		,	_
on the	Proposition C waiver. of increase approved by voters	 a	Residential		,	_
Amount (An "inci	Proposition C waiver. of increase approved by voters	a. 		Agricultural	,	_

		PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Informational Form B For School Districts Calculating a Separate Rate on Each Subclass of Property					(20)
100	SSOCE S						<u> </u>
		Name of Political Subdivision		al Subdivision Co		pose of Levy	
		The final version of this form MI		_			
		Calculation of New Voter Approve	ed Tax Rate or	Tax Rate Increas	e		
on this follow:	page should ing steps in a	e information that would have been on the ling not be used in the current year unless the taxin in even numbered year. hing body should hold a public hearing and ado	ng authority wish	es to reverse any volum	tary reduction(s) t	aken in prior even numbered	year(s) and follows the
	rate.	opy of the resolution, policy statement, or ordi					<i>y</i> 6 **
.) ICP 2	- Bubilit u o	opy of the resonation, portey statement, of ordi.	marce to the state	Real Estate	YICW,		
			tesidential	Agricultural	Commercia	 al Personal Propert	v Total
7.	(Information	r tax rate ceiling to apply voter apponal Summary Page, Line A if increase existing rate, otherwise 0)					
8.		proved increased rate > 0, then Line 6a + Line 7b, Line 6b)					_
	otherwise i	proved increase rate rounded (If Li cound to a 4-digit rate)	ne 8 < 1, then	round to a 3-digit	rate,		
10.		prior year assessed valuation onal Form A, Line 10)					
11.		n prior year adjusted revenue from ine 10 / 100)	locally assessed	1 property that existe	ed in both years		
12.		r Price Index (CPI) the State Tax Commission					
13.	Permittee (Line 11 x	d revenue growth for CPI Line 12)		•			_
14.	Total rev both years	enue allowed from the additional v (Line 11 + Line 13)	oter approve	d increase from lo	cally assessed pr	roperty that existed in	
		current year assessed valuation mal Form A, Line 5)					
	This rate wincreased b	voter approved increased rate ill allow the same revenue as applying the the CPI (Line 12). Line 15 x 100)	e voter approve	d rate (Line 9) to the	e prior year asse	essed value (Line 10)	_
		voter approved increased rate rou ound to a 4-digit rate)	nded (If Line	16 < 1, then round	to a 3-digit ra	ite,	_
	Section 137 the greater substantial	of rate increase authorized by voter 7.073.2, RSMo, allows taxing authorities of the increase approved by voters (Line y the same revenue that would have been the time of the voter approval, increased	that passed a vo 9) or the adjuste generated by a	oter approved increated voter approved in pplying the voter ap	crease (Line 17 proved increase) in order to generate	at is
	Page, Line	ate computed on the Informational Summ BB if this is a new rate or a temporary ra Line 17, then Line 9, otherwise		C if increasing an e	xisting levy, oth	erwise, on the Summary	_
19.	Total reve	nod Single Rate Calculation for Voter Annual allowed (If no increase of/by/to, then to 18 x Line 15 / 100)	.,		herwise Informa	ational	
20.	Adjusted c	urrent year assessed valuation (Informod single increased rate (Line 19 total /	-	,			

Title 15—ELECTED OFFICIALS Division 40—State Auditor Chapter 3—Rules Applying to Political Subdivisions

ORDER OF RULEMAKING

By the authority vested in the Missouri State Auditor's Office under sections 29.100 and 137.073.6, RSMo 2016, the auditor amends a rule as follows:

15 CSR 40-3.135 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts **is amended**.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on March 1, 2018 (43 MoReg 441–471). 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.

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his 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 20—DEPARTMENT OF INSURANCE, FINANCIAL INSTITUTIONS AND PROFESSIONAL REGISTRATION

IN ADDITION

Section 538.210.8, RSMo, requires the Missouri Department of Insurance, Financial Institutions and Professional Registration to annually adjust the cap on non-economic damages in medical malpractice cases by 1.7 percent. The caps for 2018 are calculated below.

The new limit was established by the following calculation:

Cap for non-catastrophic injuries in 2017: \$413,716 Cap for catastrophic injuries in 2017: \$724,900

New caps:

Non-catastrophic injuries: $(\$413,716 \times 1.017) = \$420,749$ Catastrophic injuries: $(\$724,002 \times 1.017) = \$736,310$ The Secretary of State is required by sections 347.141 and 359.481, RSMo 2016, 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 by email to adrules.dissolutions@sos.mo.gov.

NOTICE OF DISSOLUTION TO ALL CREDITORS OF AND CLAIMANTS AGAINST D N S LEASING CO.

On May 9, 2018, D N S Leasing Co., filed its articles of dissolution with the Missouri Secretary of State. The dissolution was effective on March 1, 2018.

You are hereby notified that if you believe you have a claim against D N S Leasing Co., you must submit a summary in writing of the circumstances surrounding your claim to D N S Leasing Co. at 1949 E. Sunshine St., Springfield, MO 65804. The summary of your claim must include the following information: (1) the name, address and telephone number of the claimant; (2) the amount of the claim; (3) the date on which the event on which the claim is based occurred; and (4) a brief description of the nature of the debt or the basis for the claim.

All claims against D N S Leasing Co., will be barred unless the proceeding to enforce the claim is commenced within two years after the publication of this notice.

Notice of Corporate Dissolution To All Creditors of and Claimants Against Max W. Foust, P.C.

On May 10, 2018, Max W. Foust, P.C., a Missouri professional corporation, filed its Articles of Dissolution with the Missouri Secretary of State. Dissolution was effective on May 10, 2018. Said Corporation requests that all persons and organizations who have claims against it present them immediately by letter to the Corporation at:

Spencer Fane LLP
David N. Zimmerman
9401 Indian Creek Pkwy., Ste. 700
Overland Park, KS 66210

All claims must include the name and address of the claimant; the amount claimed; the basis for the claim; and the date(s) on which the event(s) on which the claim is based occurred. All claims against said Corporation will be barred unless a proceeding to enforce the claim is commenced within two (2) years after the publication date of this notice, or the publication date of any other notice required by law, whichever is later.

"NOTICE OF DISSOLUTION

TO ALL CREDITORS AND CLAIMANTS AGAINST BORE-FLEX INDUSTRIES, INC., a Missouri Corporation (the "Corporation"):

You are hereby notified that dissolution of the Corporation was authorized by the shareholders on May 8, 2018. All persons having claims against the Corporation must present their claims in writing and mail their claims to:

Michael R. Morgan 2277 Rosemead Rd. Rogersville, MO 65742

A claim against the Corporation will be barred unless a proceeding to enforce the claim is commenced within two (2) years after the publication of this Notice. In order to file a claim with the Corporation, you must furnish the following: (a) the name, address and telephone number of the claimant; (b) the amount claimed; (c) a description of the nature of the debt or the basis of the claim; (d) the date or dates the claim accrued; and (e) if the claim is founded on a writing, a copy of the writing."

NOTICE OF DISSOLUTION OF CORPORATION

NOTICE OF DISSOLUTION TO ALL CREDITORS OF AND CLAIMANTS AGAINST PENTON CONSULTING, INC., a Missouri corporation.

On May 14, 2018, Penton Consulting, Inc., a Missouri corporation (the "Corporation"), filed its Articles of Dissolution with the Missouri Secretary of State. Dissolution was effective on May 14, 2018.

The Corporation requests that all persons and organizations who have claims against it present them immediately by letter to the Corporation to the attention of Keith K. Grissom c/o Greensfelder, Hemker & Gale, P.C., 10 S. Broadway, Suite 2000, St. Louis, MO 63102.

All claims must include (i) the name and address of the claimant; (ii) the amount claimed; (iii) the basis for the claim; (iv) the date(s) on which the event(s) on which the claim is based occurred, and (v) any other documentation of the claim.

NOTICE: Because of the dissolution of the Corporation, any claims against the Corporation will be barred unless a proceeding to enforce the claim is commenced within two (2) years after the publication date of this notice.

NOTICE OF DISSOLUTION TO ALL CREDITORS OF AND CLAIMANTS AGAINST MVM HITCH I FUND, INC.

MVM HITCH I FUND, INC., a Missouri corporation, filed its Articles of Dissolution by Voluntary Action with the Missouri Secretary of State on April 20, 2018. Any and all claims against MVM HITCH I FUND, INC. may be sent to Jonathan Goldstein, Advantage Capital, 190 Carondelet Plaza, Suite 1500, St. Louis, MO 63105. Each claim should include the following information: the name, address and telephone number of the claimant; the amount of the claim; the basis of the claim and the date(s) on which the event(s) on which the claim is based occurred.

Any and all claims against MVM HITCH I FUND, INC. will be barred unless a proceeding to enforce such claim is commenced within two (2) years after the date of this notice is published.

NOTICE OF WINDING UP OF CAPITAL CANDY, LLC

NOTICE IS HEREBY GIVEN, pursuant to Section 347.141 RSMo., that Capital Candy, LLC, a Missouri limited liability company which filed its Articles of Organization on July 3, 2007 [Charter No. LC0827215] (hereinafter "Company"), filed its Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State on March 19, 2018.

You are hereby notified that if you believe you have claims against the Company, you must submit a written summary of your claim to the Company at: Capital Candy, LLC, c/o Marjorie M. Lewis, P. O. Box 1304, Columbia, MO 65205-1304. The summary of your claim must include the following information:

- 1. The name, address and telephone number of the claimant;
- 2. The amount of the claim;
- 3. The date on which the event the claim is based occurred:
- 4. A brief description of the nature of the debt or the basis for the claim;
- 5. Documentation of the claim.

All claims against the Company will be barred unless a proceeding to enforce the claim is commenced within three years after the publication of this notice.

MISSOURI REGISTER

Rule Changes Since Update to Code of State Regulations

June 15, 2018 Vol. 43, No. 12

This cumulative table gives you the latest status of rules. It contains citations of rulemakings adopted or proposed after deadline for the monthly Update Service to the *Code of State Regulations*, citations are to volume and page number in the *Missouri Register*, except for material in this issue. The first number in the table cite refers to the volume number or the publication year—42 (2017) and 43 (2018). MoReg refers to *Missouri Register* and the numbers refer to a specific *Register* page, R indicates a rescission, W indicates a withdrawal, S indicates a statement of actual cost, T indicates an order terminating a rule, N.A. indicates not applicable, RAN indicates a rule action notice, RUC indicates a rule under consideration, and F indicates future effective date.

Rule Number	Agency	Emergency	Proposed	Order	In Addition
1 CSR 10	OFFICE OF ADMINISTRATION State Officials' Salary Compensation Schedule	e			42 MoReg 1849
1 CSR 50-5.010	Missouri Ethics Commission	43 MoReg 1121	43 MoReg 522		. <u></u>
1 CSR 50-5.020	Missouri Ethics Commission	43 MoReg 1121	43 MoReg 522		
2 CCD 10 1 010	DEPARTMENT OF AGRICULTURE		m · r		
2 CSR 10-1.010 2 CSR 10-2.010	Ag Business Development Market Development		This Issue 43 MoReg 666R		
2 CSR 10-2.010 2 CSR 10-3.010	Market Development		43 MoReg 666R		
2 CSR 10-4.010	Market Development		43 MoReg 666R		
2 CSR 10-5.010 2 CSR 10-5.015	Market Development		43 MoReg 667R		
2 CSR 10-3.013 2 CSR 30-10.010	Market Development Animal Health	43 MoReg 385	43 MoReg 667R 43 MoReg 386		
2 CSR 50-1.010	Fairs		This IssueR		
2 CSR 50-2.010	Fairs		This IssueR		
2 CSR 50-3.020 2 CSR 50-4.010	Fairs Fairs		This IssueR This IssueR		
2 CSR 50-5.010	Fairs		This IssueR		
2 CSR 50-6.010	Fairs		This IssueR		
2 CSR 50-6.020 2 CSR 50-6.030	Fairs Fairs		This IssueR This IssueR		
2 CSR 50-6.040	Fairs		This IssueR		
2 CSR 50-7.010	Fairs		This IssueR		
2 CSR 80-2.001	State Milk Board (Changed from 2 CSR 80-2.180)		43 MoReg 1136		
2 CSR 80-2.002	State Milk Board		43 MoReg 1137		
2 CCD 00 2 002	(Changed from 2 CSR 80-2.181)		42 M D 1127		
2 CSR 80-2.003 2 CSR 80-2.010	State Milk Board State Milk Board		43 MoReg 1126 43 MoReg 1126R		
2 CSR 80-2.020	State Milk Board		43 MoReg 1127		
2 CSR 80-2.030	State Milk Board		43 MoReg 1127		
2 CSR 80-2.040 2 CSR 80-2.050	State Milk Board State Milk Board		43 MoReg 1128R 43 MoReg 1128R		
2 CSR 80-2.060	State Milk Board		43 MoReg 1128R		-
2 CSR 80-2.070	State Milk Board		43 MoReg 1128		
2 CSR 80-2.080 2 CSR 80-2.091	State Milk Board State Milk Board		43 MoReg 1133R 43 MoReg 1134R		
2 CSR 80-2.101	State Milk Board		43 MoReg 1134R		
2 CSR 80-2.110	State Milk Board		43 MoReg 1134R		
2 CSR 80-2.121	State Milk Board		43 MoReg 1135R		
2 CSR 80-2.130 2 CSR 80-2.141	State Milk Board State Milk Board		43 MoReg 1135R 43 MoReg 1135R		
2 CSR 80-2.151	State Milk Board		43 MoReg 1135R		
2 CSR 80-2.161	State Milk Board		43 MoReg 1136R		
2 CSR 80-2.170 2 CSR 80-2.180	State Milk Board State Milk Board		43 MoReg 1136R 43 MoReg 1136		
2 CSR 00 2.100	(Changed to 2 CSR 80-2.001)		C		
2 CSR 80-2.181	State Milk Board		43 MoReg 1137		
2 CSR 80-2.190	(Changed to 2 CSR 80-2.002) State Milk Board		43 MoReg 1137		
2 CSR 80-2.190 2 CSR 80-3.010	State Milk Board		43 MoReg 1137 43 MoReg 1139		
2 CSR 80-3.060	State Milk Board		43 MoReg 1139		
2 CSR 80-3.120	State Milk Board State Milk Board		43 MoReg 1139		
2 CSR 80-3.130 2 CSR 80-4.010	State Milk Board		43 MoReg 1139R 43 MoReg 1140		
2 CSR 80-5.010	State Milk Board		43 MoReg 1140		
2 CSR 80-6.011	State Milk Board		43 MoReg 1141		
2 CSR 80-6.021 2 CSR 80-6.041	State Milk Board State Milk Board		43 MoReg 1141 43 MoReg 1142		
2 CSR 90-10	Weights, Measures and Consumer Protection				42 MoReg 1203
2 CSR 90-30.040	Weights, Measures and Consumer Protection		43 MoReg 667		
	DEPARTMENT OF CONSERVATION				
3 CSR 10-4.200	Conservation Commission		43 MoReg 523	This Issue	
3 CSR 10-7.410 3 CSR 10-7.440	Conservation Commission Conservation Commission		43 MoReg 523	This Issue	
3 CSR 10-7.440 3 CSR 10-7.455	Conservation Commission Conservation Commission		N.A.	43 MoReg 1062	43 MoReg 93
3 CSR 10-9.105	Conservation Commission		43 MoReg 524	This Issue	
3 CSR 10-9.442	Conservation Commission		43 MoReg 527	This Issue	
3 CSR 10-10.705 3 CSR 10-12.109	Conservation Commission Conservation Commission		43 MoReg 528 43 MoReg 528	This Issue This Issue	
2 0010 10 12.10)			15 1110102 520	1110 10000	
4 CSR 240-3.105	DEPARTMENT OF ECONOMIC DEVELOR Public Service Commission	PMENT	43 MoReg 979R		
4 CSR 240-3.105 4 CSR 240-20.045	Public Service Commission Public Service Commission		43 MoReg 979R 43 MoReg 979		
4 CSR 240-28.010	Public Service Commission		43 MoReg 981		
4 CSR 240-28.011 4 CSR 240-28.012	Public Service Commission Public Service Commission		43 MoReg 982 43 MoReg 983		
7 COR 240-20.012	1 uone service Commission		45 Mokey 903		

Rule Number	Agency	Emergency	Proposed	Order	In Addition
4 CSR 240-28.013	Public Service Commission		43 MoReg 984		
4 CSR 240-28.014	Public Service Commission		43 MoReg 984		
4 CSR 240-28.015 4 CSR 240-28.016	Public Service Commission Public Service Commission		43 MoReg 985 43 MoReg 985		
4 CSR 240-28.020	Public Service Commission		43 MoReg 986R		
4 CSR 240-28.030 4 CSR 240-28.040	Public Service Commission Public Service Commission		43 MoReg 986R 43 MoReg 987R		
4 CSR 240-28.050	Public Service Commission		43 MoReg 987R		
4 CSR 240-28.060 4 CSR 240-28.070	Public Service Commission		43 MoReg 987R		
4 CSR 240-28.070 4 CSR 240-28.080	Public Service Commission Public Service Commission		43 MoReg 988R 43 MoReg 988R		
4 CSR 240-28.090	Public Service Commission		43 MoReg 988R		
4 CSR 240-29.010 4 CSR 240-29.020	Public Service Commission Public Service Commission		43 MoReg 989R 43 MoReg 989R		
4 CSR 240-29.030	Public Service Commission		43 MoReg 989R		
4 CSR 240-29.040 4 CSR 240-29.050	Public Service Commission Public Service Commission		43 MoReg 990R 43 MoReg 990R		
4 CSR 240-29.060	Public Service Commission		43 MoReg 991R		
4 CSR 240-29.080 4 CSR 240-29.090	Public Service Commission Public Service Commission		43 MoReg 991R 43 MoReg 991R		
4 CSR 240-29.100	Public Service Commission		43 MoReg 992R		
4 CSR 240-29.120 4 CSR 240-29.130	Public Service Commission Public Service Commission		43 MoReg 992R 43 MoReg 992R		
4 CSR 240-29.130 4 CSR 240-29.140	Public Service Commission		43 MoReg 993R		
4 CSR 240-29.150	Public Service Commission		43 MoReg 993R		
4 CSR 240-29.160 4 CSR 240-31.010	Public Service Commission Public Service Commission		43 MoReg 994R 43 MoReg 994		
4 CSR 240-31.011	Public Service Commission		43 MoReg 996		
4 CSR 240-31.012 4 CSR 240-31.013	Public Service Commission Public Service Commission		43 MoReg 996 43 MoReg 997		
4 CSR 240-31.014	Public Service Commission		43 MoReg 997		
4 CSR 240-31.015 4 CSR 240-31.016	Public Service Commission Public Service Commission		43 MoReg 998 43 MoReg 999		
4 CSR 240-31.020	Public Service Commission		43 MoReg 1000R		
4 CSR 240-31.030 4 CSR 240-31.040	Public Service Commission Public Service Commission		43 MoReg 1000R 43 MoReg 1000R		
4 CSR 240-31.040 4 CSR 240-31.060	Public Service Commission Public Service Commission		43 MoReg 1000R		
4 CSR 240-31.090	Public Service Commission		43 MoReg 1001R		
4 CSR 240-31.100 4 CSR 240-31.110	Public Service Commission Public Service Commission		43 MoReg 1001 R 43 MoReg 1002 R		
4 CSR 240-31.120	Public Service Commission		43 MoReg 1002R		
4 CSR 240-31.130 4 CSR 240-34.010	Public Service Commission Public Service Commission		43 MoReg 1003R 43 MoReg 1003R		
4 CSR 240-34.020	Public Service Commission		43 MoReg 1003R		
4 CSR 240-34.030 4 CSR 240-34.040	Public Service Commission Public Service Commission		43 MoReg 1004R 43 MoReg 1004R		
4 CSR 240-34.050	Public Service Commission		43 MoReg 1004R		
4 CSR 240-34.060 4 CSR 240-34.070	Public Service Commission Public Service Commission		43 MoReg 1005R 43 MoReg 1005R		
4 CSR 240-34.080	Public Service Commission		43 MoReg 1005R		
4 CSR 240-34.090 4 CSR 240-36.010	Public Service Commission Public Service Commission		43 MoReg 1006R 43 MoReg 1006R		
4 CSR 240-36.020	Public Service Commission		43 MoReg 1007R		
4 CSR 240-36.030 4 CSR 240-36.040	Public Service Commission Public Service Commission		43 MoReg 1007R 43 MoReg 1007R		
4 CSR 240-36.040 4 CSR 240-36.050	Public Service Commission		43 MoReg 1007R		
4 CSR 240-37.010	Public Service Commission		43 MoReg 1008R		
4 CSR 240-37.020 4 CSR 240-37.030	Public Service Commission Public Service Commission		43 MoReg 1008R 43 MoReg 1009R		
4 CSR 240-37.040	Public Service Commission		43 MoReg 1009R		
4 CSR 240-37.050 4 CSR 240-37.060	Public Service Commission Public Service Commission		43 MoReg 1009R 43 MoReg 1010R		
4 CSR 240-120.070	Public Service Commission		43 MoReg 1010R		
4 CSR 240-120.080 4 CSR 240-121.010	Public Service Commission Public Service Commission		43 MoReg 1011 R 43 MoReg 1011 R		
4 CSR 240-121.020	Public Service Commission		43 MoReg 1011 R		
4 CSR 240-121.030 4 CSR 240-121.040	Public Service Commission Public Service Commission		43 MoReg 1012R 43 MoReg 1012R		
4 CSR 240-121.050	Public Service Commission		43 MoReg 1012R		
4 CSR 240-121.060 4 CSR 240-121.170	Public Service Commission Public Service Commission		43 MoReg 1013R 43 MoReg 1013R	_	
4 CSR 240-121.170 4 CSR 240-121.180 4 CSR 240-124.045	Public Service Commission		43 MoReg 1014R		
4 CSR 240-124.045 4 CSR 265-2.010	Public Service Commission Division of Motor Carrier and Railroad Safe	nts:	43 MoReg 1014R		
4 CSR 203-2.010	(Changed to 7 CSR 265-8.005)	ety	43 MoReg 739		
4 CSR 265-2.300	Division of Motor Carrier and Railroad Safe (Changed to 7 CSR 265-8.300)	ety	43 MoReg 740		
4 CSR 265-2.320	Division of Motor Carrier and Railroad Safe (Changed to 7 CSR 265-8.320)	ety	43 MoReg 741		
4 CSR 265-2.322 4 CSR 265-2.324	Division of Motor Carrier and Railroad Safe Division of Motor Carrier and Railroad Safe		43 MoReg 742R 43 MoReg 742		
4 CSR 265-8.010	(Changed to 7 CSR 265-8.324) Division of Motor Carrier and Railroad Safe (Changed to 7 CSR 265-8.010)	ety	43 MoReg 743		
4 CSR 265-8.012	Division of Motor Carrier and Railroad Safe (Changed to 7 CSR 265-8.012)	•	43 MoReg 744		
4 CSR 265-8.018	Division of Motor Carrier and Railroad Safe (Changed to 7 CSR 265-8.018) Division of Motor Carrier and Railroad Safe	ety	43 MoReg 744		
4 CSR 265-8.020	(Changed to 7 CSR 265-8.020)		43 MoReg 745		
4 CSR 265-8.030	Division of Motor Carrier and Railroad Safe (Changed to 7 CSR 265-8.030)	ety	43 MoReg 746		

Changed to 7 C	or Carrier and Railroad Safety CSR 265-8.032) or Carrier and Railroad Safety CSR 265-8.040) or Carrier and Railroad Safety or Carrier and Railroad Safety or Carrier and Railroad Safety CSR 265-8.060) or Carrier and Railroad Safety	CONDARY EDU	Proposed 43 MoReg 746 43 MoReg 747 43 MoReg 748R 43 MoReg 749R 43 MoReg 749P 43 MoReg 751R 43 MoReg 751 43 MoReg 751 43 MoReg 753 43 MoReg 753 43 MoReg 753 43 MoReg 755 43 MoReg 755 43 MoReg 755 43 MoReg 756 43 MoReg 836	Order	In Addition 43 MoReg 15 43 MoReg 1079
4 CSR 265-8.040 Division of Moto (Changed to 7 C) 4 CSR 265-8.050 Division of Moto (Changed to 7 C) 4 CSR 265-8.050 Division of Moto (Changed to 7 C) 4 CSR 265-8.070 Division of Moto (Changed to 7 C) 4 CSR 265-8.071 Division of Moto (Changed to 7 C) 4 CSR 265-8.080 Division of Moto (Changed to 7 C) 4 CSR 265-8.090 Division of Moto (Changed to 7 C) 4 CSR 265-8.092 Division of Moto (Changed to 7 C) 4 CSR 265-8.092 Division of Moto (Changed to 7 C) 4 CSR 265-8.100 Division of Moto (Changed to 7 C) 4 CSR 265-8.110 Division of Moto (Changed to 7 C) 4 CSR 265-8.120 Division of Moto (Changed to 7 C) 4 CSR 265-8.130 Division of Moto (Changed to 7 C) 4 CSR 265-8.140 Division of Moto (Changed to 7 C) 4 CSR 265-8.140 Division of Moto (Changed to 7 C) 4 CSR 340-2 Division of Energy (Changed to 7 C) 5 CSR 340-2.020 Division of Energy (Changed to 7 C) 6 CSR 340-2.020 Division of Energy (Changed to 7 C) 7 CSR 340-2.020 Division of Energy (Changed to 7 C) 8 CSR 340-2.020 Division of Energy (Changed to 7 C) 9 DEPARTMENT DIVISION OF Learn (DEPARTMENT)	CSR 265-8.032) or Carrier and Railroad Safety CSR 265-8.040) or Carrier and Railroad Safety CSR 265-8.060) or Carrier and Railroad Safety CSR 265-8.071) or Carrier and Railroad Safety CSR 265-8.080) or Carrier and Railroad Safety CSR 265-8.080) or Carrier and Railroad Safety CSR 265-8.080) or Carrier and Railroad Safety CSR 265-8.100 or Carrier and Railroad Safety CSR 265-8.100) or Carrier and Railroad Safety CSR 265-8.100 or Carrier and Railroad Safety CSR 265-8.130) or Carrier and Railroad Safety CSR 265-8.140) or Carrier and Railroad Safety CSR 265-8.140) gy	CONDARY EDU	43 MoReg 747 43 MoReg 748R 43 MoReg 749R 43 MoReg 749 43 MoReg 751 43 MoReg 751 43 MoReg 752 43 MoReg 753 43 MoReg 753 43 MoReg 754 43 MoReg 755 43 MoReg 755 43 MoReg 755 43 MoReg 755 43 MoReg 756 43 MoReg 756 43 MoReg 756 43 MoReg 756		43 MoReg 15 43 MoReg 1079
4 CSR 265-8.040 Division of Moto (Changed to 7 C) 4 CSR 265-8.050 Division of Moto (Changed to 7 C) 4 CSR 265-8.060 Division of Moto (Changed to 7 C) 4 CSR 265-8.070 Division of Moto (Changed to 7 C) 4 CSR 265-8.071 Division of Moto (Changed to 7 C) 4 CSR 265-8.080 Division of Moto (Changed to 7 C) 4 CSR 265-8.090 Division of Moto (Changed to 7 C) 4 CSR 265-8.092 Division of Moto (Changed to 7 C) 4 CSR 265-8.100 Division of Moto (Changed to 7 C) 4 CSR 265-8.100 Division of Moto (Changed to 7 C) 4 CSR 265-8.100 Division of Moto (Changed to 7 C) 4 CSR 265-8.110 Division of Moto (Changed to 7 C) 4 CSR 265-8.120 Division of Moto (Changed to 7 C) 4 CSR 265-8.130 Division of Moto (Changed to 7 C) 4 CSR 265-8.140 Division of Moto (Changed to 7 C) 4 CSR 340-2.010 Division of Energy (Changed to 7 C) 5 CSR 20-300.140 Division of Learn (Division of Learn DEPARTMENT)	or Carrier and Railroad Safety	CONDARY EDU	43 MoReg 748R 43 MoReg 749R 43 MoReg 749 43 MoReg 751 43 MoReg 751 43 MoReg 752 43 MoReg 753 43 MoReg 753 43 MoReg 754 43 MoReg 755 43 MoReg 755 43 MoReg 755 43 MoReg 756 43 MoReg 756 43 MoReg 756 43 MoReg 756 43 MoReg 835 43 MoReg 836 43 MoReg 836 43 MoReg 836 43 MoReg 81142		43 MoReg 15 43 MoReg 1079
4 CSR 265-8.050 Division of Moto 4 CSR 265-8.060 Division of Moto 4 CSR 265-8.070 Division of Moto 4 CSR 265-8.070 Division of Moto 4 CSR 265-8.071 Division of Moto 6 Changed to 7 C Chan	or Carrier and Railroad Safety	CONDARY EDU	43 MoReg 749R 43 MoReg 749 43 MoReg 751R 43 MoReg 751 43 MoReg 752 43 MoReg 753 43 MoReg 753 43 MoReg 754 43 MoReg 755 43 MoReg 755 43 MoReg 755 43 MoReg 756 43 MoReg 756 43 MoReg 836 43 MoReg 836 43 MoReg 836 43 MoReg 836		43 MoReg 15 43 MoReg 1079
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4 CSR 265-8.110 Division of Moto (Changed to 7 C) 4 CSR 265-8.120 Division of Moto (Changed to 7 C) 4 CSR 265-8.130 Division of Moto (Changed to 7 C) 4 CSR 265-8.140 Division of Moto (Changed to 7 C) 4 CSR 340-2 Division of Energy (Changed to 7 C) 5 CSR 340-2.010 Division of Energy (Changed to 7 C) 6 CSR 340-2.020 Division of Energy (CSR 340-6.010 Division of Energy (CSR 20-300.140) Division of Learn (CSR 20-300.140) Division (CSR 20-300.140) Division of Learn (CSR 20-300.140) Division (CSR 20-300.140) Division of Learn (CSR 20-300.140) Division	or Carrier and Railroad Safety SSR 265-8.110) or Carrier and Railroad Safety or Carrier and Railroad Safety or Carrier and Railroad Safety SSR 265-8.130) or Carrier and Railroad Safety SSR 265-8.140) gy gy gy gy gy GF ELEMENTARY AND SEC ning Services ning Services	CONDARY EDU	43 MoReg 755R 43 MoReg 755 43 MoReg 756 43 MoReg 835 43 MoReg 836 43 MoReg 1142		43 MoReg 15 43 MoReg 1079
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Changed to 7 C	SSR 265-8.140) gy gy gy gy gy GF ELEMENTARY AND SEC ning Services ning Services	CONDARY EDU	43 MoReg 835 43 MoReg 836 43 MoReg 1142		43 MoReg 15 43 MoReg 1079
4 CSR 340-2.010 Division of Energy 4 CSR 340-2.020 Division of Energy 4 CSR 340-6.010 Division of Energy 5 CSR 20-300.140 Division of Learn Division of Learn DEPARTMENT DEPARTMENT DEPARTMENT	gy gy ey OF ELEMENTARY AND SEC ning Services ning Services	CONDARY EDU	43 MoReg 836 43 MoReg 1142		43 MoReg 1079
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6 CSR 10-4.010 Commissioner of			42 M.D 122		
			43 MoReg 123		
7 CSR MISSOURI DEI 7 Department of Tr	PARTMENT OF TRANSPORT	ATION			41 MoReg 845
7 CSR 10-2.020 Missouri Highwa	ys and Transportation Commissi	on	43 MoReg 529		41 Workeg 645
7 CSR 10-3.010 Missouri Highwa	ys and Transportation Commissions and Commission Com	on	42 MoReg 1825 42 MoReg 1831	43 MoReg 1063 43 MoReg 1064	
7 CSR 10-3.030 Missouri Highwa	lys and Transportation Commission	on	42 MoReg 1832	43 MoReg 1064	
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7 CSR 10-8.005 Missouri Highwa	lys and Transportation Commission	on	43 MoReg 252	43 Moreg 1004	
7 CSR 10-8.011 Missouri Highwa	ys and Transportation Commission	on	43 MoReg 253R 43 MoReg 253		
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7 CSR 10-8.031 Missouri Highwa 7 CSR 10-8.041 Missouri Highwa	ys and Transportation Commissions and Transportation Commissions	on on	43 MoReg 254R 43 MoReg 255R		
7 CSR 10-8.051 Missouri Highway	lys and Transportation Commission	on	43 MoReg 255R		
7 CSR 10-8.061 Missouri Highway	ys and Transportation Commission	on	43 MoReg 255R 43 MoReg 256		
7 CSR 10-8.071 Missouri Highwa	ys and Transportation Commissi	on	43 MoReg 257R		-
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7 CSR 10-8.101 Missouri Highwa	ys and Transportation Commissi	on	43 MoReg 258R		
7 CSR 10-8.111 Missouri Highwa 7 CSR 10-8.121 Missouri Highwa	lys and Transportation Commissions and Transportation Commissions	on on	43 MoReg 258R 43 MoReg 258R		
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7 CSR 10-8.151 Missouri Highwa	ys and Transportation Commissi	on	43 MoReg 260R		
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7 CSR 10-24.020 Missouri Highwa	ys and Transportation Commissi	on	43 MoReg 41	This Issue	
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7 CSR 10-24.300	Missouri Highways and Transportation Commission		43 MoReg 46	This Issue	
7 CSR 10-24.330	Missouri Highways and Transportation Commission		43 MoReg 47	This Issue	
7 CSR 60-2.010 7 CSR 60-2.020	Highway Safety and Traffic Division Highway Safety and Traffic Division		43 MoReg 758 43 MoReg 760R		
			43 MoReg 760		
7 CSR 60-2.030	Highway Safety and Traffic Division		43 MoReg 761R 43 MoReg 761		
7 CSR 60-2.040	Highway Safety and Traffic Division		43 MoReg 767R		
7 CSR 60-2.050	Highway Safety and Traffic Division		43 MoReg 767 43 MoReg 768R		
			43 MoReg 769		
7 CSR 60-2.060	Highway Safety and Traffic Division		43 MoReg 769R 43 MoReg 770		
7 CSR 265-8.005	Motor Carrier and Railroad Safety (Changed from 4 CSR 265-2.010)		43 MoReg 739		
7 CSR 265-8.010	Motor Carrier and Railroad Safety		43 MoReg 743		
7 CSR 265-8.012	(Changed from 4 CSR 265-8.010) Motor Carrier and Railroad Safety		43 MoReg 744		
7 CSR 265-8.018	(Changed from 4 CSR 265-8.012) Motor Carrier and Railroad Safety		43 MoReg 744		
7 CSR 265-8.020	(Changed from 4 CSR 265-8.018) Motor Carrier and Railroad Safety		43 MoReg 745		
7 CSR 265-8.030	(Changed from 4 CSR 265-8.020) Motor Carrier and Railroad Safety		43 MoReg 746		
7 CSR 265-8.032	(Changed from 4 CSR 265-8.030) Motor Carrier and Railroad Safety		43 MoReg 746		
7 CSR 265-8.040	(Changed from 4 CSR 265-8.032) Motor Carrier and Railroad Safety		43 MoReg 747		
7 CSR 265-8.060	(Changed from 4 CSR 265-8.040) Motor Carrier and Railroad Safety		43 MoReg 749		
7 CSR 265-8.071	(Changed from 4 CSR 265-8.060) Motor Carrier and Railroad Safety		43 MoReg 751		
7 CSR 265-8.080	(Changed from 4 CSR 265-8.071) Motor Carrier and Railroad Safety		43 MoReg 752		
7 CSR 265-8.092	(Changed from 4 CSR 265-8.080) Motor Carrier and Railroad Safety		43 MoReg 753		
7 CSR 265-8.100	(Changed from 4 CSR 265-8.092) Motor Carrier and Railroad Safety		43 MoReg 754		
7 CSR 265-8.110	(Changed from 4 CSR 265-8.100) Motor Carrier and Railroad Safety		43 MoReg 755		
7 CSR 265-8.130	(Changed from 4 CSR 265-8.110) Motor Carrier and Railroad Safety		43 MoReg 755		
7 CSR 265-8.140	(Changed from 4 CSR 265-8.130) Motor Carrier and Railroad Safety		43 MoReg 756		
7 CSR 265-8.300	(Changed from 4 CSR 265-8, 140) Motor Carrier and Railroad Safety		43 MoReg 740		
7 CSR 265-8.320	(Changed from 4 CSR 265-2,300) Motor Carrier and Railroad Safety		43 MoReg 741		
7 CSR 265-8.324	(Changed from 4 CSR 265-2.320) Motor Carrier and Railroad Safety		43 MoReg 742		
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8 CSR	DEPARTMENT OF LABOR AND INDUSTRIAL Department of Labor and Industrial Relations	RELATIONS			41 MoReg 845
8 CSR 10-5.015	Division of Employment Security		43 MoReg 7	43 MoReg 934	41 Workeg 043
8 CSR 60-1.010 8 CSR 60-2.025	Missouri Commission on Human Rights Missouri Commission on Human Rights		43 MoReg 1143 43 MoReg 1144		
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9 CSR	DEPARTMENT OF MENTAL HEALTH Department of Mental Health				41 MoReg 845
9 CSR 10-1.010 9 CSR 25-2.005	Director, Department of Mental Health		43 MoReg 771		41 WORCE 643
9 CSR 25-2.005	Fiscal Management		43 MoReg 668		
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9 CSR 30-3.206 9 CSR 30-3.208	Certification Standards Certification Standards		43 MoReg 680 43 MoReg 686		
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9 CSR 45-5.105	Division of Developmental Disabilities		43 MoReg 837R 43 MoReg 838		
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9 CSR 45-6.010	Division of Developmental Disabilities		43 MoReg 261R	43 MoReg 1183R	
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10 CSR 10 CSR 1-1.010	Department of Natural Resources Director's Office		43 MoReg 687		41 MoReg 845
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^{*}Land Reclamation Commission is changing to Missouri Mining Commission.

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Department of Re Director of Revenue 12 CSR 10-41.010		ine 29, 2018
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State Board of Regi 20 CSR 2150-5.100 State Board of Nurs 20 CSR 2200-4.200 State Board of Phan 20 CSR 2220-4.010 State Board of Opto 20 CSR 2210-2.070 Real Estate Apprais	O Collaborative Practice .43 MoReg 977 .April 26, 2018	Feb. 5, 2019 Jan. 9, 2019 eb. 28, 2019
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	<u>2018</u>		
18-03	Reauthorizes and restructures the Homeland Security Advisory Council.	April 25, 2018	43 MoReg 1123
18-02	Declares a State of Emergency and activates the state militia in response to severe weather that began on Feb. 23.	Feb. 24, 2018	43 MoReg 664
Proclamation	Governor notifies the General Assembly that he is reducing appropriation	E.1. 14. 2010	12.14 B 510
18-01	lines in the fiscal year 2018 budget. Rescinds Executive Order 07-21.	Feb. 14, 2018 Jan. 4, 2018	43 MoReg 519
18-01	Rescinds Executive Order 07-21.	Jan. 4, 2018	43 MoReg 251
	<u>2017</u>		
17-24	Designates members of the governor's staff to have supervisory authority		
	over departments, divisions, and agencies of state government.	Nov. 17, 2017	43 MoReg 5
17-23	Advises that state offices will be closed on Friday, November 24, 2017.	Nov. 1, 2017	42 MoReg 1640
17-22	Implements the Emergency Mutual Assistance Compact and activates the state	0 . 20 2017	42 M D 1570
17-21	militia to aid the U.S. Virgin Islands in response to Hurricane Maria.	Sept. 20, 2017	42 MoReg 1579
17-21	Governor activates the state militia in anticipation of unrest in the St. Louis region.	Sept. 14, 2017	42 MoReg 1411
17-20	Governor establishes a board of inquiry to review evidence and provide a	3ept. 14, 2017	42 Moreg 1411
17 20	recommendation on the death sentence for inmate Marcellus Williams.	Aug. 22, 2017	42 MoReg 1361
Proclamation	Governor notifies the General Assembly that he is reducing appropriation		
	lines in the fiscal year 2018 budget and permanently reducing appropriation		
	lines in the fiscal year 2017 budget.	Aug. 1, 2017	42 MoReg 1307
17-19	Directs the Department of Health and Senior Services, the Department of		
	Mental Health, the Department of Public Safety, the Department of Natural		
	Resources, and the Department of Conservation to identify, train, equip, and		
	assess law enforcement and emergency responder efforts to combat Missouri's Opioid Public Health Crisis.	July 19 2017	42 MaDag 1220
17-18	Directs the Department of Health and Senior Services to create a	July 18, 2017	42 MoReg 1229
17-10	prescription drug monitoring program.	July 17, 2017	42 MoReg 1143
Amended	programme and momentum programme		12 1110100 11110
Proclamation	Governor convenes the Second Extra Session of the First Regular Session		
	of the Ninety-Ninth General Assembly regarding abortions facilities.	July 6, 2017	42 MoReg 1139
17-17	Creates the Missouri Justice Reinvest Taskforce to analyze Missouri's		
	corrections system and recommend improvements.	June 28, 2017	42 MoReg 1067
Proclamation	Governor convenes the Second Extra Session of the First Regular Session	7 7 2017	12.14 P 1024
Dusalamatian	of the Ninety-Ninth General Assembly regarding abortions facilities.	June 7, 2017	42 MoReg 1024
Prociamation	Governor convenes the First Extra Session of the First Regular Session of the Ninety-Ninth General Assembly regarding attracting new jobs to		
	Missouri.	May 18, 2017	42 MoReg 1022
17-16	Temporarily grants the Director of the Missouri Department of Revenue	11149 10, 2017	12 1/10100g 1022
	discretionary authority to adjust certain rules and regulations.	May 11, 2017	42 MoReg 909
17-15	Temporarily grants the Director of the Missouri Department of Health	•	
	and Senior Services discretionary authority to adjust certain rules		
	and regulations.	May 8, 2017	42 MoReg 907
17-14	Temporarily grants the Director of the Missouri Department of Natural		
	Resources discretionary authority to adjust certain environmental rules	M 4 2017	42 MaDa - 005
17-13	and regulations. Activates the state militie in response to severe weather that began on	May 4, 2017	42 MoReg 905
1/-13	Activates the state militia in response to severe weather that began on April 28, 2017.	April 30, 2017	42 MoReg 865
17-12	Declares a State of Emergency and activates the Missouri State Emergency	11piii 50, 2017	12 1110102 003
	Operations Plan due to severe weather beginning on April 28,2017.	April 28, 2017	42 MoReg 863
17-11	Establishes the Boards and Commissions Task Force to recommend		<u> </u>
	comprehensive executive and legislative reform proposals to the governor		
	by October 31, 2017.	April 11, 2017	42 MoReg 779
17-10	Designates members of the governor's staff to have supervisory authority	4 117 2017	40 M D 555
	over departments, divisions, and agencies of state government.	April 7, 2017	42 MoReg 777

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17-09	Establishes parental leave for state employees of the executive branch of		
	Missouri state government and encourages other state officials to adopt		
	comparable policies.	March 13, 2017	42 MoReg 429
17-08	Declares a State of Emergency and activates the Missouri State Emergency		
	Operations Plan due to severe weather that began on March 6.	March 7, 2017	42 MoReg 427
17-07	Establishes the Governor's Committee for Simple, Fair, and Low Taxes to		
	recommend proposed reforms to the governor by June 30, 2017.	January 25, 2017	42 MoReg 315
17-06	Orders that the Missouri State Emergency Operations Plan be activated.		
	Further orders state agencies to provide assistance to the maximum extent		
	practicable and directs the Adjutant General to call into service such portions		
	of the organized militia as he deems necessary.	January 12, 2017	42 MoReg 267
17-05	Activates the Missouri State Emergency Operation Center due to severe		
	weather expected to begin on Jan. 12, 2017.	January 11, 2017	42 MoReg 266
17-04	Establishes the position of Chief Operating Officer to report directly to the		
	governor and serve as a member of the governor's executive team.	January 11, 2017	42 MoReg 264
17-03	Orders every state agency to immediately suspend all rulemaking until Feb.		
	28, 2017, and to complete a review of every regulation under its jurisdiction		
	within the Code of State Regulations by May 31, 2018.	January 10, 2017	42 MoReg 261
17-02	Orders state employees of the executive branch of Missouri state government		
	to follow a specified code of conduct regarding ethics during the		
	Greitens administration.	January 9, 2017	42 MoReg 258
17-01	Rescinds Executive Orders 07-10, 88-26, 98-15, and 05-40 regarding the		
	Governor's Advisory Council on Physical Fitness and Health and the		
	Missouri State Park Advisory Board.	January 6, 2017	42 MoReg 257

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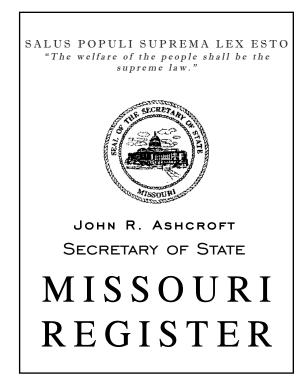
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