

Missouri State Tax Commission Periodic Rule Review
July 1, 2017 - June 30, 2018

Rule Number	Rule Title	Date of Adoption or Last Amendment	Is rule necessary?	Is rule obsolete?	Does rule overlap, duplicate or conflict with other rules?	Can a less restrictive rule accomplish same purpose?	Can rule be modified to reduce regulatory burden or eliminate paperwork?	Does the rule properly incorporate material by reference?	For rules affecting small business: does the public purpose or interest for adopting justify continued existence of rule?	Appendix included? (For rules receiving public comment)	Page number of Appendix for Response	Number of Comments received on rule	Order for Recission Filed
Chapter 1	General Organization												
12CSR30-1.010	General Organization	6/30/2008	Yes	No	No	No	No	Yes	N/a			0	
12CSR30-1.020	Meetings & Hearings	6/30/2008	Yes	No	No	No	No	Yes	N/a			0	
12CSR30-1.030	Forms	5/30/2008	Yes	No	No	No	yes	Yes	N/a			0	
Chapter 2	Original Assessment												
12CSR30-2.011	Completion of Forms by Assessors	2/25/1990	Yes	No	No	No	No	Yes	N/a			0	
12CSR30-2.015	Utilities to be Assessed	2/28/2013	Yes	No	yes	No	No	Yes	N/a			0	4/30/2018
12CSR30-2.016	Allocation	11/30/1997	Yes	No	No	No	No	Yes	N/a			0	
12CSR30-2.018	Method of Administering Tax of Private Cars	11/30/1990	Yes	No	No	No	No	Yes	N/a			0	
12CSR30-2.021	Original Assessment by State Tax Commission and Assessors	6/30/2008	Yes	No	No	No	No	Yes	N/a			0	
Chapter 3	Local Assessment & Appeals		Yes	No	No	No	No	Yes	N/a			0	
12CSR30-3.001	2 year cycle	10/31/1991	Yes	No	No	No	No	Yes	N/a			0	
12CSR30-3.005	Appeals	10/31/1991	Yes	No	No	No	No	Yes	N/a			0	
12CSR30-3.010	Appeals	2/28/2013	Yes	No	No	No	No	Yes	N/a			0	
12CSR30-3.015	Orders in 2 Year Cycle	10/31/1991	Yes	No	No	No	No	Yes	N/a			0	
12CSR30-3.020	Intervention	5/30/2015	Yes	No	No	No	No	Yes	N/a			0	
12CSR30-3.025	Collateral Estoppel	6/30/2018	Yes	No	yes	No	No	Yes	N/a			0	4/30/2018
12CSR30-3.040	Subpoenas & Discovery	6/30/1996	Yes	No	yes	No	No	Yes	N/a			0	4/30/2018
12CSR30-3.050	Procedure: Motions and stipulations	5/30/2005	Yes	No	yes	No	No	Yes	N/a			0	4/30/2018
12CSR30-3.060	Exchange of Exhibits, Prefiled Direct Testimony, and Objections	8/30/2006	Yes	No	yes	No	No	Yes	N/a			0	4/30/2018
12CSR30-3.065	Appraisal Evidence	7/30/2013	Yes	No	yes	No	yes	Yes	N/a			0	4/30/2018
12CSR30-3.070	Prehearing Procedures	1/30/1996	Yes	No	yes	No	No	Yes	N/a			0	4/30/2018
12CSR30-3.075	Receipt of Evidence indicating value Greater than Assessor or Board - First Class Charter Counties	6/30/2001	Yes	No	No	No	No	Yes	N/a			0	
12CSR30-3.080	Hearing and Disposition of Appeals	6/30/1996	Yes	No	yes	No	No	Yes	N/a			0	4/30/2018
12CSR30-3.085	Mediation of Appeals	1/30/1996	Yes	No	yes	No	No	Yes	N/a			0	4/30/2018
12CSR30-3.090	Determining Class Life for Tangible Personal Property	10/30/1996	Yes	No	No	No	No	Yes	N/a			0	
Chapter 4	Agricultural Productivity Values												
12CSR30-4.010	Agricultural Productivity Values	12/30/2017	Yes	No	No	No	No	Yes	N/a				