

Department of Revenue Periodic Rule Review
July 1, 2022 - June 30, 2023

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	Comments
Chapter 1 - Organization of Department of Revenue													
12 CSR 10-1.010	Organizational Structure	1/10/1976	Yes	No	No	No	No	NA	Yes	N/A	N/A	0	This rule is being amended. The order of rulemaking process was started 6/21/23 needs sent to Secretary of State office on 7/23/23.
12 CSR 10-1.020	Letter Rulings	8/30/2022	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule was amended 8/30/22 and has an additional non-substantial change posting 6/30/23.
Chapter 2 - Income Tax													
12 CSR 10-2.010	Capital Loss Allocation Between Spouses	4/30/2019	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule is being amended pending final review.
12 CSR 10-2.015	Employers' Withholding of Tax	11/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined this rule needs amended. The plan is to have the final draft finished and sent for approval in July 2023.
12 CSR 10-2.016	Quarter-Monthly Period Reporting and Remitting Withholding Tax	8/30/1998	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule will be rescinded once the amendment to 12 CSR 10-2.015 is filed.
12 CSR 10-2.017	Transient Employer Financial Assurance Instrument for Employer's Withholding Tax	2/26/1995	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule is being amended pending final review.
12 CSR 10-2.019	Determination of Withholding for Work Performed at Temporary Work Location	7/30/2021	No	Yes	No	No	No	N/A	No	N/A	N/A	0	This rule is being rescinded pending final review.

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12 CSR 10-2.030	Subsequent Change of Accounting Period	3/18/1974	No	Yes	No	No	No	N/A	No	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-2.035	Conformity of Missouri With Federal Accounting Methods	3/18/1974	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-2.045	Missouri Consolidated Income Tax Returns	6/30/2010	Yes	No	Yes	Yes	No	No	Yes	N/A	N/A	0	Upon review this rule needs amended. This is one of seven that will be worked on from income tax division attorneys. The goal is to send one to the Governor's office every 45-60 days starting August of 2023.
12 CSR 10-2.050	Elective Division of Income	2/14/1991	Yes	No	Yes	Yes	Yes	N/A	Yes	N/A	N/A	0	Upon review this rule needs amended. This is one of seven that will be worked on from income tax division attorneys. The goal is to send one to the Governor's office every 45-60 days starting August of 2023.
12 CSR 10-2.052	Optional Single Sales Factor	3/30/2014	No	Yes	No	No	No	N/A	No	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-2.067	Failure to Pay Estimated Tax for Tax Years Ending After December 31, 1989	4/30/2022	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-2.070	Interest on Overpayments	1/2/1976	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined to need amended. Draft of amendment was proposed by the income tax team on 6/26/23. Plan to review this draft and submit for approval in July 2023.

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12 CSR 10-2.075	Multistate Allocation and Apportionment	1/30/1987	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current. The outdated publisher's note will be removed by the Secretary of State office.
12 CSR 10-2.076	Allocation and Apportionment (Beginning on or After January 1, 2020)	3/30/2021	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-2.080	Domestic International Sales Corporations	10/11/1976	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule is being amended pending final review.
12 CSR 10-2.090	Computation of Federal Income Tax Deduction for Consolidated Groups	12/13/1984	Yes	No	No	No	No	No	Yes	N/A	N/A	0	Upon review it was determined to need amended. A draft of amendment was proposed by the income tax team on 6/26/23. Plan is to review this draft and submit for approval in July 2023.
12 CSR 10-2.105	Report of Changes in Federal Income Tax Return	4/30/1998	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule is being amended. The proposed amendment posted for a 30-day comment period on 6/15/23 and ends on 7/7/23.
12 CSR 10-2.125	Cultural Contributions	6/13/1985	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current. The outdated publisher's note will be removed by the Secretary of State office.
12 CSR 10-2.130	Allocation of Taxable Social Security Benefits Between Spouses	6/13/1985	No	Yes	No	No	No	No	No	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-2.135	Frivolous Returns	1/28/1986	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.

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12 CSR 10-2.140	Partnership Filing Requirements	12/26/1985	Yes	No	No	No	No	No	No	Yes	N/A	N/A	0	This rule is being amended. The proposed amendment posted for a 30-day comment period on 6/15/23 and ends on 7/7/23.
12 CSR 10-2.150	Tax Exempt Status of United States Government-Related Obligations	7/7/1993	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review this rule needs amended. This is one of seven that will be worked on from income tax division attorneys. The goal is to send one to the Governor's office every 45-60 days starting August of 2023.
12 CSR 10-2.155	Regulated Investment Companies	7/8/1993	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review this rule needs amended. This is one of seven that will be worked on from income tax division attorneys. The goal is to send one to the Governor's office every 45-60 days starting August of 2023.
12 CSR 10-2.160	State Income Tax Deduction Add-Back	11/8/1993	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule was reviewed and is current. The Secretary of State office will be removing the outdated publisher's note when 2.017 is filed.
12 CSR 10-2.165	Net Operating Losses	7/30/2002	Yes	No	No	Yes	No	No	No	Yes	N/A	N/A	0	Upon review this rule needs amended. This is one of seven that will be worked on from income tax division attorneys. The goal is to send one to the Governor's office every 45-60 days starting August of 2023.
12 CSR 10-2.180	Public Law 86-272 Immunity	7/30/1994	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.

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12 CSR 10-2.190	Partners and S Corporation Shareholders Composite Individual Income Tax Return Filing Requirements, Withholding of Income Tax Requirements and Partnership/S Corporation Withholding Exemption	6/30/1998	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined that this rule needs amended. Attorneys in the DOR General Counsel Office plan to have amended rule ready to file October 2023.
12 CSR 10-2.200	Trucking Companies	5/11/1989	No	Yes	No	No	No	N/A	No	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-2.205	Railroads	5/11/1989	No	Yes	No	No	No	N/A	No	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-2.210	Airlines	5/11/1989	No	Yes	No	No	No	N/A	No	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-2.220	Taxation of Nonresident Members of Professional Athletic Teams	1/26/1990	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-2.225	Withholding of Tax by Nonresident Professional Athletic Teams	2/26/1995	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-2.226	Withholding of Tax by Nonresident Professional Entertainers	7/30/1999	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule is being amended pending final review.
12 CSR 10-2.240	Determination of Timeliness	3/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined to need amended. We plan to have the proposed amendment for approval in September 2023.
12 CSR 10-2.250	Reciprocal Agreements with Other States for Tax Refund Offsets	12/30/2010	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-2.436	SALT Parity Act	6/30/2023	Yes	No	No	No	No	Yes	Yes	N/A	N/A	NA	This new rule is in the final stage and becomes effective 6/30/23.

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12 CSR 10-2.255	Allocation and Apportionment for Nonresident Shareholders of S Corporations and Nonresident Partners of Partnerships (Beginning on or After January 1, 2020)	3/30/2021	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-2.260	Apportionment Method for Broadcasters (Beginning on or After January 1, 2020)	3/30/2021	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-2.705	Filing Corporation Tax Returns	7/30/1995	Yes	No	No	No	No	No	No	Yes	N/A	N/A	0	Upon review it was determined to need amended. We plan to have the proposed amendment for approval in July 2023.
12 CSR 10-2.710	Net Operating Losses on Individual Income Tax Returns	5/30/1996	Yes	No	No	No	No	No	No	Yes	N/A	N/A	0	Upon review it was determined to need amended. We plan to have the proposed amendment for approval in September 2023.
12 CSR 10-2.720	Reporting Requirements for Individual Medical Accounts	7/30/1996	No	Yes	No	No	No	No	No	No	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-2.725	Foster Parent Tax Deduction	8/30/2023	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	This new rule is in the final stage and becomes effective 8/30/23.
12 CSR 10-2.730	Expenses Related to Production of Tax Exempt Interest Income	3/30/1997	Yes	No	No	Yes	No	No	N/A	Yes	N/A	N/A	0	Upon review this rule needs amended. This is one of seven that will be worked on from income tax division attorneys. The goal is to send one to the Governor's office every 45-60 days starting August of 2023.

Chapter 3 - State Sales Tax

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12 CSR 10-3.050	Drinks and Beverages	10/11/1984	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current. We are moving to Chapter 103. Request filed 6/22/23.
12 CSR 10-3.404	Cafeterias and Dining Halls	1/1/1981	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current. We are moving to Chapter 110. Request filed 6/22/23.
12 CSR 10-3.552	Protest Payments	1/12/1985	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended pending final review.
12 CSR 10-3.554	Filing Protest Payment Returns	1/1/1981	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current. We are moving to Chapter 102. Request filed 6/22/23.
12 CSR 10-3.846	Taxability of Sales Made at Fund-Raising Events Conducted by Clubs and Organizations Not Otherwise Exempt From Sales Taxation	4/28/1988	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current. We are moving to Chapter 110. Request filed 6/22/23.
Chapter 4 - State Use Tax													
12 CSR 10-4.015	Sale Consummation	3/30/1976	No	Yes	No	No	No	N/A	No	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-4.100	Tax Paid to Another State	2/11/1985	No	Yes	No	No	No	N/A	No	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-4.160	Effective of Saturday, Sunday, or Holiday on Payment Due	3/30/1976	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current. We are moving to Chapter 102.
12 CSR 10-4.170	Aggregate Amount Defined	3/30/1976	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended pending final review.

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12 CSR 10-4.180	Filing Final Returns	3/30/1976	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current. We are moving to Chapter 103. Request filed 6/22/23.
12 CSR 10-4.185	Filing Returns When No Liability Exists	3/30/1976	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current. We are moving to Chapter 103. Request filed 6/22/23.
12 CSR 10-4.230	Protest Payments	3/30/1976	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-4.280	Filing Protest Payment Returns	3/30/1976	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-4.310	Timely Filing	3/30/1976	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current. We are moving to Chapter 103. Request filed 6/22/23.
12 CSR 10-4.600	Return Required	1/12/1985	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current. We are moving to Chapter 103. Request filed 6/22/23.
12 CSR 10-4.610	Annual Filing	1/12/1985	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current. We are moving to Chapter 103. Request filed 6/22/23.
12 CSR 10-4.622	Marketing Organization Soliciting Sales Through Exempt Entity Fund-Raising Activities	8/10/1989	No	Yes	No	No	No	N/A	No	N/A	N/A	0	This rule is being rescinded pending final review.
Chapter 6 - Motor Vehicle Fuel Tax													
12 CSR 10-6.020	Bonding Requirements	9/26/1986	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule is being amended pending final review.

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12 CSR 10-6.030	Motor Fuel Bond Trust Fund	5/30/2006	Yes	No	No	No	No	No	No	Yes	N/A	N/A	0	This rule is being amended. The proposed amendment posted for a 30 day comment period on 6/15/23 and ends on 7/7/23.
12 CSR 10-6.100	Motor Fuel Tax Exemption for Operators of Public Mass Transportation Service	2/29/2008	Yes	No	No	No	No	No	No	Yes	N/A	N/A	0	This rule is being amended pending final review.
Chapter 7 - Special Motor Fuel Use Tax														
12 CSR 10-7.190	Fuel Inspection Fees	9/29/1988	No	Yes	No	No	No	No	No	No	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-7.240	Exemption Certificates	8/6/1992	Yes	No	No	No	No	No	No	Yes	N/A	N/A	0	This rule needs amended. The plan is to finalize draft and file for approval by July 2023.
12 CSR 10-7.300	Motor Fuel and Special Fuel Transporters	12/31/1990	No	Yes	No	No	No	No	No	No	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-7.320	Adjustments to the Distribution of Funds Allocated Pursuant to Article IV, Section 30(a) of the <i>Missouri Constitution</i> as Referenced in Section 142.345, RSMo	7/8/1991	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended pending final review.
Chapter 9 - Corporation Franchise Tax														
12 CSR 10-9.140	General	1/1/2000	No	Yes	No	No	No	No	N/A	No	N/A	N/A	0	Upon review it was determined this rule is no longer needed. Rescission
12 CSR 10-9.150	Definitions	1/1/2000	No	Yes	No	No	No	No	N/A	No	N/A	N/A	0	Upon review it was determined this rule is no longer needed. Rescission
12 CSR 10-9.160	Exceptions	1/1/2000	No	Yes	No	No	No	No	N/A	No	N/A	N/A	0	Upon review it was determined this rule is no longer needed. Rescission posts for 30-day comment period on 7/3/23 with comment period ending on 8/2/23.

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12 CSR 10-9.170	Tax Year	1/1/2000	No	Yes	No	No	No	N/A	No	N/A	N/A	0	Upon review it was determined this rule is no longer needed. Rescission posts for 30- day comment period on 7/3/23 with comment period ending on 8/2/23.
12 CSR 10-9.180	Payment	1/1/2000	No	Yes	No	No	No	N/A	No	N/A	N/A	0	Upon review it was determined this rule is no longer needed. Rescission posts for 30- day comment period on 7/3/23 with comment period ending on 8/2/23.
12 CSR 10-9.200	Report, Contents, Date Due	1/1/2000	No	Yes	No	No	No	N/A	No	N/A	N/A	0	Upon review it was determined this rule is no longer needed. Rescission posts for 30- day comment period on 7/3/23 with comment period ending on 8/2/23.
12 CSR 10-9.280	Limitations on Collection of Tax, Refunds	1/1/2000	No	Yes	No	No	No	N/A	No	N/A	N/A	0	Upon review it was determined this rule is no longer needed. Rescission posts for 30- day comment period on 7/3/23 with comment period ending on 8/2/23.
12 CSR 10-9.290	Compliance with the American with Disabilities Act	1/1/2000	No	Yes	No	No	No	N/A	No	N/A	N/A	0	Upon review it was determined this rule is no longer needed. Rescission posts for 30- day comment period on 7/3/23 with comment period ending on 8/2/23.
Chapter 10 - Financial Institutions													
12 CSR 10-10.020	Allocation of Bank Tax	2/11/1985	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule is being amended pending final review.

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12 CSR 10-10.030	Statute of Limitations for Bank Tax	10/11/1985	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-10.040	Statute of Limitations for Credit Union and Savings and Loan Association Tax	10/11/1985	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-10.050	Statute of Limitations for Credit Institution Tax	10/11/1985	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-10.060	Multiple Assessments of Credit Unions and Savings and Loan Associations for a Single Year	12/26/1985	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-10.070	Extension of Time to File Credit Unions and Savings and Loan Associations Tax Return	12/26/1985	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-10.080	Multiple Assessments of Credit Institutions for a Single Year	12/26/1985	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-10.090	Extension of Time of File Credit Institutions Tax Returns	12/26/1985	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-10.100	Multiple Assessments of Banking Institutions for a Single Year	12/26/1985	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended. It posts for 30-day comment period on 7/3/23 that will end on 8/2/23.
12 CSR 10-10.110	Extension of Time to File Bank Tax Returns	12/26/1985	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-10.120	Delinquent Interest Rate for Insurance Premium and Retaliatory Taxes	4/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-10.125	Income Period	8/13/1987	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended. It posts for 30-day comment period on 7/3/23 that will end on 8/2/23.

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12 CSR 10-10.130	Bank Franchise Tax	5/26/1988	Yes	No	No	No	No	No	Yes	N/A	N/A	0	Upon review this rule needs amended. Plan to file request for approval by August of 2023.
12 CSR 10-10.135	Federal Income Tax Deduction	8/13/1987	Yes	No	No	No	No	No	Yes	N/A	N/A	0	The rule has been reviewed and is current but needs Incorporated by reference language. Plan to file with for approval by September of 2023.
12 CSR 10-10.140	Interest, Additions to Tax and Penalty	8/13/1987	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-10.145	Refund of Overpayment of Bank Tax - Refund From Other County	9/6/1992	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-10.150	Tax Credits on bank Tax Return	5/28/1987	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-10.155	Bank Tax/Sales Tax Credit	8/13/1987	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-10.160	Neighborhood Assistance Credit (NAC)	8/8/1991	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-10.165	Method of Computing Federal Income Tax Deduction for Credit Institutions	4/11/1988	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-10.170	Method of Computing Federal Income Tax Deduction for Credit Unions and Savings and Loan Associations	4/11/1988	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-10.175	Personal Property Tax Credits - Definition, Calculation and Refund Agreement	6/11/1989	No	Yes	No	No	No	N/A	No	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-10.180	Interest Earned by Banking Institutions Fro the Resolution Funding Corporation and the Financial Corporation	9/6/1992	No	Yes	No	No	No	N/A	No	N/A	N/A	0	This rule is being rescinded pending final review.
Chapter 16 - Cigarette Tax													
12 CSR 10-16.040	Tax Evidenced by Stamps	1/1/1997	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.

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12 CSR 10-16.060	Sample Cigarettes	4/30/2006	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-16.070	Discount Allowed	4/30/2006	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-16.090	Purchase on Deferred Payment Basis	4/30/2006	Yes	No	No	No	No	No	Yes	N/A	N/A	0	Upon review this rule needs amended. Plan to file
12 CSR 10-16.100	Payment on Deferred Payment Basis	4/30/2006	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-16.110	Unsaleable Packages of Cigarettes	4/30/2006	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-16.120	Missouri Cigarette Wholesaler's License	6/11/1983	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule is being amended pending final review.
12 CSR 10-16.130	Record Keeping Requirements	4/30/2006	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-16.140	Common Carriers, Bonded Warehousemen and Bailees	4/30/2006	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-16.150	Possession of Unstamped Cigarettes	4/30/2006	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-16.170	Adjustments to the Distribution of St. Louis County Cigarette Tax Funds Pursuant to the Federal Decennial Census	4/30/2006	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended pending final review.
Chapter 23 - Motor Vehicle													
12 CSR 10-23.090	Back the Blue Special Plate Donation Processing	3/30/2020	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-23.100	Special License Plates	5/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-23.160	Good Moral Character of Motor Vehicle Dealers, Manufacturers, Boat Dealers, Salvage Dealers and Title Service Agents	8/25/1986	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended. It posted on 6/15/23 for the 30-day comment period which ends 7-17/23.
12 CSR 10-23.185	Obscene License Plates	5/14/1992	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule is being amended. It posts on 7/3/23 for the 30 day comment period which ends 8/2/23.
12 CSR 10-23.210	Congressional Medal of Honor License Plates	2/28/1987	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.

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12 CSR 10-23.260	Inspection of Non-USA Standard Vehicles Prior to Titling	5/30/2019	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule is being amended pending final review.
12 CSR 10-23.280	Replacement of Multiyear License Plates	5/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-23.295	Witnessing Proof of Federal Heavy Vehicle Use Tax Payment or Exemption	11/30/2007	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule is being amended pending final review.
12 CSR 10-23.305	No-Fee Transactions	9/26/1986	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-23.310	Issuance of Special Fuel Decals	1/13/1992	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended pending final review.
12 CSR 10-23.320	Assessment of Motor Vehicle and Trailer License Plate Transfer Fee	11/28/1986	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-23.340	Imposition and Waiver of Motor Vehicle and Trailer Tilting and Registration Penalties	5/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-23.345	Definition of Major Component Parts of a Motor Vehicle	5/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-23.350	Honorary Consular License Plates	5/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current. Request for outdated Publisher's Note to be removed when we post 12 CSR 10-23.310.
12 CSR 10-23.370	Issuance of Certificates of Title to Recreational Vehicles Manufactured by Two Separate Manufacturers	5/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-23.385	Verification of the Vehicle Identification Number and Odometer Reading of Motor Vehicles Previously Titled in Another State	8/27/1987	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-23.400	Transfer of License Plates	5/11/1990	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-23.405	Emblem-Use Authorization Statement and Format for Collegiate License Plates	5/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.

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12 CSR 10-23.420	Secure Power of Attorney Requirements	6/30/2006	Yes	No	No	No	No	No	Yes	N/A	N/A	0	Upon review it was determined this rule needs amended. We plan to file with the Governor's office by August 2023.
12 CSR 10-23.424	Leasing Company Registration	5/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-23.430	Registration of a Motor Vehicle or Trailer When the Out-Of-State Lienholder Refuses to Release the Title	10/10/1993	Yes	No	No	No	No	No	Yes	N/A	N/A	0	Upon review it was determined this rule needs amended. We plan to file for approval by August 2023.
12 CSR 10-23.442	Outboard Motor	8/30/1999	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-23.446	Notice of Lien	7/30/2012	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-23.450	Guidelines for Use of Handicapped Parking Cones	5/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-23.465	Issuance of Biennial Salvage Business Licenses	3/30/2005	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current but needs moved to Chapter 26. Plan to move in October or November of 2023.
12 CSR 10-23.470	Notice of Sale	6/30/2006	Yes	No	No	No	No	No	Yes	N/A	N/A	0	Upon review it was determined this rule needs amended. We plan to file for approval by September 2023.
12 CSR 10-23.475	Fees and Required Documentation for Designating Manufactured Homes as Real or Personal Property	7/30/2011	Yes	No	No	No	No	NO	Yes	N/A	N/A	0	Upon review it was determined this rule needs amended. We plan to file for approval by September 2023.
12 CSR 10-23.500	Optional Second Plate for Commercial Motor Vehicles	2/28/2014	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-23.550	Lease Rental Companies	7/30/2020	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.

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12 CSR 10-23.600	Complaint, Inspection, and Disciplinary Process for Transportation Network Companies	12/30/2017	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
Chapter 24 - Driver License Bureau Rules													
12 CSR 10-24.030	Hearings	5/30/2006	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended and is in the order of rulemaking with a code effective date of 8/30/23.
12 CSR 10-24.060	Delegation of Authority to Administer Missouri Drivers License Examinations	8/30/2015	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-24.090	Missouri Driver License or Permit Vision Test Guidelines	2/29/2004	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-24.110	Procedures for Issuance of a Nondriver License	11/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-24.130	Horizontal Peripheral Vision Screening Temporal Requirements	6/30/1999	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended pending final review.
12 CSR 10-24.140	Procedures for Reissuance of a Missouri Driver License, Nondriver License, or Instruction Permit Not Received After Mailing by the Department	9/30/2003	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-24.160	Missouri School Bus Operator's Permit Driving History Guidelines	6/30/1999	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined this rule needs amended. We plan to file for approval by September of 2023.
12 CSR 10-24.190	Driver License Retesting Requirements After a License, School Bus Permit or Temporary Instruction Permit Expires/Examination Results to be Invalid After One (1) Year	5/30/2003	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined this rule needs amended. We plan to file for approval by September of 2023.
12 CSR 10-24.200	Driver License Classes	1/30/2018	Yes	No	No	No	No	N/A	Yes	NA	NA	0	Upon review it was determined this rule needs amended. We plan to file for approval by October of 2023.

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12 CSR 10-24.300	Commercial Drivers License Written Examinations	2/28/2006	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-24.305	Commercial Driver License Requirements/Exemptions	8/30/2015	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-24.315	Tow Truck Operator's and Commercial Drivers Licensing	10/31/1991	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-24.325	License Denial for Suspension, Revocation, Disqualification or Cancellation	2/28/2006	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined this rule needs amended. We plan to file for approval by October of 2023.
12 CSR 10-24.326	Third Party Tester and Examiner Sanction and Hearing Guidelines	8/30/2015	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-24.330	Delegation of Authority to Third-Party Testers to Conduct Skills Test of Applicants for Commercial Drivers Licenses	8/30/2015	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule is being amended pending final review.
12 CSR 10-24.335	Commercial Drivers Licensing Third Party Examination Audit Retest Process	8/30/2015	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-24.340	Receipt of Mail of Compliance Documents	2/14/1991	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined this rule needs amended. We plan to file for approval by October of 2023.
12 CSR 10-24.350	Group Testing of Commercial Motor Vehicle Drivers by Missouri State Highway Patrol	4/29/1991	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-24.360	Third-Party Trainers	4/29/1991	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-24.380	Hazardous Materials Written Test Requirements for Commercial Drivers License Transfer or Renewal	10/10/1993	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.

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12 CSR 10-24.390	Commercial Driver Instruction Permit	8/30/2015	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule has been reviewed and is current but needs amendment to incorporate by reference. We plan to file for approval by September of 2023.
12 CSR 10-24.395	Delegation of Authority to the Missouri State Highway Patrol to Conduct Skills Testing of Applicants for Commercial Driver Licenses	8/30/2015	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule has been reviewed and needs amended. We are expecting changes from the MSHP this fall. We plan to file for approval by November of 2023.
12 CSR 10-24.402	Department of Revenue Instruction Permits	3/30/2002	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-24.405	Proof of State of Domicile Requirements for Commercial Driver License Applicants	8/30/2019	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule has been reviewed and is current but needs amendment to incorporate by reference. We plan to file for approval by September of 2023.
12 CSR 10-24.410	Driver Examination Denial	8/6/1992	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-24.412	Commercial Driver License Waiver for Farm-Related Service Industries	3/30/2006	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-24.420	Standards Governing Motorcycle Helmet Construction	9/30/1998	Yes	No	No	No	No	NO	Yes	N/A	N/A	0	This rule has been reviewed and is current but needs amendment to incorporate by reference. We plan to file for approval by September of 2023.
12 CSR 10-24.430	Back of Driver License, Permits, and Nondriver License	12/30/2010	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined to need amended. We plan to have the proposed amendment approved in November of 2023.

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12 CSR 10-24.440	Motor Voter Registration Application Form	12/30/2004	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule has been reviewed and is current but needs amendment to incorporate by reference. We plan to file for approval by September of 2023.
12 CSR 10-24.444	Ten-Year Disqualification	2/29/2008	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-24.448	Documents Required for Issuance of a Driver License, Nondriver License, or Instruction Permit	10/30/2021	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule has been reviewed and is current but needs amendment to incorporate by reference. We plan to file for approval by September of 2023.
12 CSR 10-24.452	Highway Sign Recognition Test	9/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-24.472	"Permit Driver" Sign	5/30/2003	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule has been reviewed and is current but needs amendment to incorporate by reference. We plan to file for approval by September of 2023.
12 CSR 10-24.474	Calculation of the Commercial Driver Disqualification	10/30/2005	Yes	No	No	No	No	No	Yes	N/A	N/A	0	This rule has been reviewed and is current but needs amendment to incorporate by reference. We plan to file for approval by September of 2023.
12 CSR 10-24.480	Boater Identification Indicator on Driver or Nondriver License	12/30/2010	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-24.485	Permanent Disability Indicator on Driver or Nondriver License	12/30/2010	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
Chapter 25 - Motor Vehicle Financial Responsibility													
12 CSR 10-25.020	Procedures for Obtaining Securities When a Judgment is Rendered	4/9/1992	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.

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12 CSR 10-25.030	Hearings Held Pursuant to Section 303.290.1, RSMo	7/30/2001	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review this rule is current but will need amended if SB 398 is signed into law.
12 CSR 10-25.040	Posting Real Estate Bonds as Security for an Accident	1/30/2005	No	Yes	No	No	No	No	No	N/A	N/A	0	Upon review this rule was determined to no longer be needed. We plan to file rescission request for approval in July of 2023.
12 CSR 10-25.100	Distribution of Fees	2/26/1993	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-25.110	Application for Certificate of Self-Insurance	4/9/1992	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-25.120	Application for Certificate of Self-Insurance from Religious Denominations	3/30/2022	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-25.130	Proof of Financial Responsibility for Reinstatement of Failure to Show Proof of Financial Responsibility Suspensions	2/28/2001	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-25.140	Financial Responsibility-Inoperable/Stored Vehicles	8/21/2001	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined to need amended. We plan to have the proposed amendment for approval in December of 2023.
12 CSR 10-25.150	Financial Responsibility Sampling	5/30/2021	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
Chapter 26 - Dealer Licensure													
12 CSR 10-26.010	Bona Fide Established Place of Business	9/30/2017	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-26.020	License Requirements for Auctions, Dealers, Franchisors, and Manufacturers	2/28/2011	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review this rule is current but will need amended if SB 398 is signed into law.

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12 CSR 10-26.030	License Renewal	5/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review this rule is current but will need amended if SB 398 is signed into law.
12 CSR 10-26.040	Fees	11/30/2008	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review this rule is current but will need amended if SB 398 is signed into law.
12 CSR 10-26.050	Business Records Required to be Maintained by Licensees	5/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-26.060	Dealer License Plates/Certificates of Number	3/30/2020	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-26.070	Procedural Requirements For Wholesale Motor Vehicle Auctions	5/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-26.080	Procedural Requirements For Public Motor Vehicle Auctions	5/30/2019	Yes	No	No	No	No	No	Yes	N/A	N/A	0	Upon review this rule is current but will need incorporation by reference.
12 CSR 10-26.090	Regulation of Off-Premises Shows and Tent Sales	2/28/2003	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-26.110	Antique Motor Vehicle	5/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-26.120	Procedures for Filing Complaints with the Director of Revenue	2/29/2004	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined to need amended. We plan to have the proposed amendment for approval in December of 2023.
12 CSR 10-26.180	Temporary Permits Sold by a Registered Missouri Motor Vehicle Dealer	5/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-26.190	Dealers' Monthly Reports	5/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-26.210	Dealer Seminar Certification Requirements	7/30/2012	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined to need amended. We plan to have the proposed amendment for approval in January of 2024.

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12 CSR 10-26.220	Dealer Disciplinary Hearings	12/30/2008	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-26.230	Dealer Administrative Fees and System Modernization	2/28/2022	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended and is in the order of rulemaking with an effective date of 8/30/23.
12 CSR 10-26.231	Maximum Dealer Administrative Fees	8/30/2022	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended and is in the order of rulemaking with an effective date of 8/30/23.
Chapter 39 - Collections for State Hospitals and Institutions													
12 CSR 10-39.010	Statements of Accounts	1/10/1976	No	Yes	No	No	No	N/A	No	N/A	N/A	0	This rule is being amended pending final review.
Chapter 41 - General Tax Provisions													
12 CSR 10-41.010	Annual Adjusted Rate of Interest	5/30/2023	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-41.020	Disclosure of Information, Returns, Reports or Facts Shown By Them to State and Federal Prosecuting Officials	1/26/1986	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-41.025	Disclosure of Confidential Taxpayer Information to Officers, Members, Partners, and Employees of a Business	7/30/2013	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-41.030	Power of Attorney	7/30/2013	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-41.040	Retribution of Bad Checks	11/30/1996	Yes	No	No	Yes	Yes	N/A	Yes	N/A	N/A	0	Upon review this rule needs amended. This is one of seven that will be worked on
Chapter 42 - General Department Policies													
12 CSR 10-42.030	Gifts to the State	12/30/1999	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-42.040	Documents Requiring the Director's Personal Signature	7/11/1986	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.

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12 CSR 10-42.050	Disclosure of Public Records and Confidentiality of Closed Records	5/11/1990	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended. The order of rulemaking process was started 6/21/23 needs sent to Secretary of State office on 7/23/23.
12 CSR 10-42.080	Standard Industry Code Report	7/11/1987	Yes	No	No	No	No	No	No	Yes	N/A	N/A	0	Upon review it was determined to need amended. We plan to have the proposed amendment for approval in July of 2023.
12 CSR 10-42.090	Business Location Report	12/12/1987	Yes	No	No	No	No	No	No	Yes	N/A	N/A	0	Upon review it was determined to need amended. We plan to have the proposed amendment for approval in August of 2023.
12 CSR 10-42.100	Monthly Sales Tax Distribution Report	5/30/2007	Yes	No	No	No	No	No	No	Yes	N/A	N/A	0	Upon review it was determined to need amended. We plan to have the proposed amendment
Chapter 43 - Investment of Nonstate Funds														
12 CSR 10-43.010	Department of Revenue Investment Group	7/30/2007	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-43.020	Investment Instruments for Nonstate Funds	4/30/2007	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended and is in the order of rulemaking with an effective date of 8/30/23.
12 CSR 10-43.030	Collateral Requirements for Nonstate Funds	3/30/2012	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended and is in the order of rulemaking with an effective date of 8/30/23.
Chapter 44 - Miscellaneous Fees and Taxes														
12 CSR 10-44.010	Tire Fee Application	2/28/1999	Yes	No	No	No	No	No	No	Yes	N/A	N/A	0	Upon review it was determined to need amended. We plan to have the proposed amendment for approval in September of 2023.

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12 CSR 10-44.020	Tire Fee Reporting and Payment Requirements	5/30/1998	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-44.100	Excess Traffic Violation Revenue	2/29/2016	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined to need amended. We plan to have the proposed amendment for approval in September of 2023.
Chapter 101 - Sales/Use Tax - Nature of Tax													
12 CSR 10-101.500	Burden of Proof	4/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-101.600	Successor Liability	2/28/2006	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-101.700	Bankruptcy and Other Court Appointments	5/30/2006	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
Chapter 102 - Sales/Use Tax - Taxpayers Rights													
12 CSR 10-102.016	Refunds and Credits	3/30/2021	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined to need amended. We plan to have the proposed amendment for approval in October of 2023.
12 CSR 10-102.100	Bad Debts Credit or Refund	5/30/2021	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
Chapter 103 - Sales/Use Tax - Imposition of Tax													
12 CSR 10-103.017	Ticket Sales	4/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review from Field Compliance Bureau (FCB) it was determined this rule
12 CSR 10-103.200	Isolated or Occasional Sale	7/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-103.210	Auctioneers and Other Agents Selling Tangible Personal Property	3/30/2005	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.

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12 CSR 10-103.220	Resale	2/28/2006	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in the comments on 12 CSR 10-103.017.
12 CSR 10-103.250	Purchaser's Responsibility for Paying Use Tax	5/30/2001	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-103.350	Sales Tax on Motor Vehicles	3/30/2006	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review from Field Compliance Bureau (FCB) it was determined this rule
12 CSR 10-103.360	Titling and Sales Tax Treatment of Boats and Outboard Motors	5/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-103.370	Manufactured Homes	7/30/2001	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-103.381	Items Used or Consumed by Photographers, Photofinishers and Photoengravers, as Defined in Section 144.054, RSMo	2/29/2008	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined to need amended. We plan to have the proposed amendment for approval in December of 2023.
12 CSR 10-103.390	Veterinary Transactions	10/30/2010	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-103.395	Physicians, Dentists, and Optometrists	4/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-103.400	Sales Tax on Vending Machine Sales	2/29/2008	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-103.500	Sales Food and Beverages to and by Public Carriers	5/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-103.555	Determining Taxable Gross Receipts	2/29/2008	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-103.560	Accrual vs. Cash Basis of Accounting	1/30/2001	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-103.600	Sales of Tangible Personal Property and Services	1/30/2001	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being rescinded pending final review.

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12 CSR 10-103.610	Sales of Advertising	7/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-103.620	Florists	5/30/2006	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-103.700	Packaging and Shipping Materials	4/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-103.800	Tax Computation	2/28/2001	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-103.876	Taxation of Sod Businesses	4/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
Chapter 104 - Sales/Use Tax - Registration													
12 CSR 10-104.020	Sales and Use Tax Bonds	12/30/2000	Yes	No	No	No	No	No	Yes	N/A	N/A	0	Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in the comments on 12 CSR 10-103.017.
12 CSR 10-104.030	Filing Requirements as Defined in Section 144, RSMo	4/30/2022	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-104.040	Direct-Pay Agreements	7/30/2005	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-104.050	Sales and Use Tax Return - Electronic Filing Requirement and Waiver	7/30/2021	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
Chapter 107 - Sales/Use Tax - Exemption Certificates													
12 CSR 10-107.100	Use of and Reliance on Exemption Certificates	11/30/2005	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended pending final review.
Chapter 108 - Sales/Use Tax - Taxable Services													
12 CSR 10-108.300	Sales of Electricity, Water, and Gas as Defined in Section 144, RSMo	4/30/2022	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-108.600	Transportation Fares	12/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended pending final review.

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12 CSR 10-108.700	Lease or Rental of Tangible Personal Property	10/30/2002	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in comments on 12 CSR 10-103.017
Chapter 109 - Sales/Use Tax - Sale of Property vs. Sale of Services														
12 CSR 10-109.050	Taxation of Software	7/30/2014	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
Chapter 110 - Sales/Use Tax - Exemptions														
12 CSR 10-110.013	Drugs and Medical Equipment	4/30/2000	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in comments on 12 CSR 10-103.017
12 CSR 10-110.200	Ingredient or Component Part Exemption, as Defined in Section 144.030, RSMo	2/29/2008	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in comments on 12 CSR 10-103.017
12 CSR 10-110.201	Materials and Other Goods Used or Consumed in Manufacturing, as Defined in Section 144.054, RSMo	3/30/2008	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-110.210	Television and Radio Broadcasters	2/29/2008	Yes	No	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.

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12 CSR 10-110.220	Hotels and Motels	12/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in comments on 12 CSR 10-103.017
12 CSR 10-110.300	Common Carriers	2/29/2008	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-110.400	Newspapers and Other Publications	7/30/2005	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-110.600	Electrical Energy, as Defined in Section 144.030, RSMo	2/29/2008	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined this rule needed amended upon the approval of proposed amendment to 12 CSR 10-111.010.
12 CSR 10-110.601	Electrical, Other Energy and Water as Defined in Section 144.054, RSMo	3/30/2008	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined this rule needed amended upon the approval of proposed amendment to 12 CSR 10-111.010.
12 CSR 10-110.621	Application of Sales Tax Exemption as Defined in Section 144.054, RSMo	4/30/2008	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined this rule needed amended upon the approval of proposed amendment to 12 CSR 10-111.010.
12 CSR 10-110.858	Purchases by State Senators or Representatives	4/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-110.900	Farm Machinery and Equipment Related Exemptions	5/30/2010	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in comments on 12 CSR 10-103.017.

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12 CSR 10-110.910	Livestock	7/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in comments on 12 CSR 10-103.017.
12 CSR 10-110.920	Sales of Grains, Seed, Pesticides, Herbicides, and Fertilizers	7/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-110.950	Letters of Exemption Issued by the Department of Revenue	4/30/2003	Yes	No	No	No	No	Yes	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-110.955	Sales and Purchases - Exempt Organizations	2/28/2002	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined to need amended. We plan to have the proposed amendment for approval in February of 2024.
12 CSR 10-110.990	Tax - Sales on Food	1/30/2001	Yes	No	No	No	No	No	Yes	N/A	N/A	0	Upon review from Field Compliance Bureau (FCB) it was determined this rule needs amended. The timeline for this completion is as described in comments on 12 CSR 10-103.017
Chapter 111 - Sales/Use Tax - Machinery and Equipment Exemptions													
12 CSR 10-111.010	Manufacturing Machinery and Equipment Exemptions, as Defined in Section 144.030, RSMo	3/30/2008	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being rescinded pending final review.
12 CSR 10-111.011	Machinery, Equipment, Materials, and Chemicals Used or Consumed in Manufacturing, as Defined in Section 144.054, RSMo	3/30/2008	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined this rule needed amended upon the approval of proposed amendment to 12 CSR 10-111.010.

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12 CSR 10-111.060	Material Recovery Processing Plant Exemption, as Defined in Section 144.030, RSMo	4/30/2022	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined this rule needed amended upon the approval of proposed amendment to 12 CSR 10-111.010.
12 CSR 10-111.061	Exempt Items Used or Consumed in Material Recovery Processing as Defined in Section 144.054, RSMo	4/30/2008	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined this rule needed amended upon the approval of proposed amendment to 12 CSR 10-111.010.
12 CSR 10-111.100	Commercial Printers, as Defined in Section 144.030, RSMo	2/29/2008	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined to need amended. We plan to have the proposed amendment for approval in February of 2024.
12 CSR 10-111.101	Items Used or Consumed by Commercial Printers, as Defined in Section 144.054, RSMo	2/29/2008	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review it was determined to need amended. We plan to have
Chapter 112 - Sales/Use Tax - Contractors													
12 CSR 10-112.010	Contractors	3/30/2008	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-112.020	Solar Photovoltaic Energy Systems Exemption		Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended. It posted on 6/15/23 for the 30 day comment period which ends 7/17/23.
12 CSR 10-112.300	Sales to the United States Government and Government Contractors	5/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended pending final review.
Chapter 113 - Sales/Use Tax - Use Tax													
12 CSR 10-113.200	Determining Whether a Transaction is Subject to Sales Tax or Use Tax	7/30/2023	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended and is in the order of rulemaking with an effective date of 7/30/23.

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12 CSR 10-113.300	Temporary Storage	12/30/2000	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-113.320	Sales Tax Rules Apply	4/30/2019	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule has been reviewed and is current.
12 CSR 10-113.400	Marketplace Facilitator	7/30/2023	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended and is in the order of rulemaking with an effective date of 7/30/23.
Chapter 114 - Sales/Use Tax - Constitutional Issues													
12 CSR 10-114.100	Determining When a Vendor Has Sufficient Nexus for Use Tax	8/30/2023	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	This rule is being amended and is in the order of
12 CSR 10-117.100	Determining the Applicable Local	7/30/2002	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review from Field
Chapter 400 - Individual Income Tax													
12 CSR 10-400.200	Special Needs Adoption Tax Credit	5/30/2007	Yes	No	No	No	No	N/A	Yes	N/A	N/A	0	Upon review this rule was determined to be outdated. Based on new legislation passed this session it will either be amended or rescinded.
12 CSR 10-400.250	Computation of an Individual's Missouri Adjusted Gross Income on a Combined Income Tax Return	2/29/2008	No	Yes	No	No	No	N/A	No	N/A	N/A	0	This rule is being rescinded pending final review.