

**Title 12 - DEPARTMENT OF REVENUE  
Division 10 - Director of Revenue  
Chapter 8 – Inheritance and Estate Tax**

**ORDER OF RULEMAKING**

By the authority vested in the director of revenue under *sections 145.011, 145.041 and 145.961, RSMo 1986*, the director rescinds a rule as follows:

**12 CSR 10-8.190 Missouri Estate Tax Base is rescinded.**

A notice of proposed rulemaking containing the text of the proposed rescission was published in the *Missouri Register* on January 18, 2022 (47 MoReg 72). No changes have been made in the text of 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.