

**Title 11—DEPARTMENT OF PUBLIC SAFETY  
Division 50—Missouri State Highway Patrol  
Chapter 2—Motor Vehicle Inspection Division**

**PROPOSED RULE**

**11 CSR 50-2.400 Emission Test Procedures**

*PURPOSE: This rule enacts the provisions of section 307.366, RSMo by describing the specifications of the inspection and maintenance program in order to reduce vehicle emissions in the St. Louis ozone nonattainment area.*

*PUBLISHER'S NOTE: The publication of the full text of the material that the adopting agency has adopted by reference in this rule would be unduly cumbersome or expensive. Therefore, the full text of that material will be made available to any interested person at both the Office of the Secretary of State and the office of the adopting agency, pursuant to section 536.031.4, RSMo. Such material will be provided at the cost established by state law.*

(1) Definitions.

(A) Definitions for key words used in this rule may be found in 11 CSR 50-2.010.

(B) Additional definitions specific to this rule are as follows:

1. Contractor—The state contracted company who shall implement and operate the motor vehicle emissions inspection program;

2. Control chart—Statistical method of showing graphically, determining, forecasting, and maintaining performance conditions and parameters in the pursuit of appropriate quality control;

3. DNR—The Department of Natural Resources;

4. Gross vehicle weight rating (GVWR)—The value specified by the manufacturer as the maximum design loaded weight of a single vehicle;

5. Initial inspection—An inspection consisting of the test series that occurs the first time a vehicle is inspected in an inspection cycle. The required test fee is collected upon an initial inspection;

6. Light duty truck (LDT)—Any motor vehicle rated at eight thousand five hundred (8,500) pounds GVWR or less which has a vehicle curb weight of six thousand (6,000) pounds or less and which has a basic vehicle frontal area of forty-five (45) square feet or less, which is: designed primarily for purposes of transportation of property or is a derivation of such a vehicle; or designed primarily for transportation of persons and has a capacity of more than twelve (12) persons; or available with special features enabling off-street or off-highway operation and use;

7. Light duty vehicle (LDV)—A passenger car or passenger car derivative capable of seating twelve (12) passengers or less;

8. Qualifying repair—Any repair or adjustment performed on a vehicle's emission control system after failing an emissions inspection, that is appropriate to the test failure. Qualifying repairs shall include the repair or adjustment of emission control devices such that the requirements of parts (3)(H)1.B.(III)–(3)(H)1.B.(X) of this rule are satisfied;

9. Qualified repair technician—any person who—

A. Is professionally engaged in vehicle repair or employed by an ongoing business whose purpose is vehicle repair; and

B. Has valid certifications in National Institute for Automotive Service Excellence (ASE) Electrical Systems (A6) and Engine Performance (A8);

10. Steady state emission test—an engine exhaust emissions test in which the engine of a vehicle remains at a relatively uniform number of revolutions per minute; and

11. Unsafe condition—the mechanical and physical condition of a motor vehicle which an emissions inspector believes has the potential to cause harm to persons or property during the course of an emissions inspection.

(2) Applicability.

(A) Except as provided in subsection (2)(B) of this rule, subject vehicles include all vehicles operated on public roadways in the geographical area contained in the county of Franklin which are:

1. Registered in the area with the state of Missouri Department of Revenue;

2. Leased, rented, or privately owned and are not registered in the geographical area but are primarily operated in the area;

3. Owned or leased by federal, state, or local government agencies, and are primarily operated in the geographical area, but are not required to be registered by the state of Missouri; or

4. Owned, leased, or operated by civilian and military personnel on federal installations located within the geographical area, regardless of where the vehicles are registered.

(B) The following vehicles are exempt from this rule:

1. Motor vehicles with a manufacturer's GVWR in excess of eight thousand five hundred (8,500) pounds;

2. Motorcycles and motor tricycles;

3. Model-year vehicles prior to 1971;

4. School buses;

5. Diesel-powered vehicles;

6. New motor vehicles not previously titled or registered, prior to the initial motor vehicle registration or the next succeeding registration which is required by law; and

7. Motor vehicles registered in the area covered by this section, but which are based and operated exclusively in an area of this state not subject to the provisions of this section if the owner of the vehicle presents to the director a sworn affidavit that the vehicle will be based and operated outside the covered area.

(3) General Requirements.

(A) Compliance with Emission Standards. Motor vehicles subject to this rule shall demonstrate compliance with emission standards in this rule. Such demonstration shall be made through the inspection procedures and be completed on the schedule specified in this rule. Completion of the scheduled demonstration is necessary for vehicle initial registration, registration renewal, or registration transfer. Failure to complete a scheduled vehicle emission inspection before registration shall be a violation of this rule.

(B) Vehicle Emission Inspection Interval. Vehicles subject to this rule shall have their vehicle emission inspected on an annual basis except for those owners that elect to have their vehicle emission inspected on a biennial basis.

(C) Emission Inspection Period. An emission inspection performed on a subject vehicle is valid, for the purposes of obtaining registration or registration renewal, for a period of sixty (60) days.

(D) Fleets.

1. Fleet test facilities. Vehicle fleets of five hundred (500) vehicles or greater may be officially inspected outside of the centralized emission inspection stations designated for the general public, if the fleet test facilities are approved by the DNR. Vehicle fleets using such fleet testing facilities shall be subject to the same test requirements and quality control standards as nonfleet vehicles. Owners or operators of such vehicle fleets shall use the state contractor to conduct the emission inspection tests. Owners or operators may make repairs to fleet vehicles on-site. Fleet test facilities shall be subject to at least as stringent quality assurance evaluations as public inspection stations.

2. Vehicle fleets less than five hundred (500). Vehicle fleets of ten (10) vehicles or greater shall be given special consideration at public test facilities. The DNR shall require operators of emission inspection test facilities to accommodate fleets with special hours, scheduling appointments during hours not open to the public, and providing a voucher payment system.

(E) Emission Inspection Fee.

1. The vehicle owner or driver shall pay ten dollars and fifty cents (\$10.50) to the centralized emission inspection station.

2. This fee shall also include free reinspections, provided the vehicle owner or driver complies with all reinspection requirements

as required in subsection (3)(G) of this rule, and the reinspections are conducted within twenty (20) consecutive days of the initial inspection excluding Saturday, Sunday and holidays.

(F) Vehicle Inspection Process. The emission inspection shall consist of emission tests and functional tests, which shall be subject to the following requirements:

1. Annual inspection process.

A. If a subject vehicle is targeted for a voluntary or mandatory manufacturer's emission recall notice issued after July 1, 1995, the vehicle owner or operator shall present to the emission inspection station proof of compliance with the recall notice.

B. A vehicle shall not be inspected if all or part of the exhaust system is missing, leaking, or if the vehicle is in an unsafe condition. If a motor vehicle is refused for inspection then the inspector shall give the motorist a form that identifies the reasons for inspection refusal. No fee shall be charged for this inspection.

C. The vehicle owner or driver shall have access to an area in the inspection station that permits observation of the entire official inspection procedure of the vehicle tested. This access may be limited, but it shall not prevent observation.

D. Vehicles shall be inspected in as-received condition. An official inspection, once initiated, shall be performed in its entirety regardless of immediate outcome, except in the case of an invalid test condition, or unsafe conditions.

E. The initial inspection shall be performed without repair or adjustment at the emission inspection station prior to commencement of any tests, except as provided for in the evaporative system pressure and purge tests. Emission inspections performed after the initial inspection in an inspection cycle shall be considered a reinspection and are subject to provisions of subsection (3)(G) of this rule.

F. If a subject vehicle passes all emission inspection requirements within a complete inspection cycle, the emission inspection station shall issue the vehicle owner or driver an emission inspection certificate of compliance certifying that the vehicle has passed the emission inspection, and place an emission inspection sticker on the windshield of the subject vehicle. The positioning of the sticker on the windshield of the vehicle shall take place on the premises of the emission inspection station.

G. If a subject vehicle fails any phase of the emission inspection requirements, the emission inspection station shall provide the vehicle owner or driver with an emission inspection test report indicating which part(s) of the emission inspection that the vehicle failed, a list of repair facilities employing at least one (1) qualified repair technician, a repair data sheet, and a copy of the customer complaint procedure.

H. If a subject vehicle fails any part of the emission inspection, the vehicle owner must have the vehicle repaired and complete a repair data sheet before submitting the vehicle for reinspection.

I. If the subject vehicle fails a reinspection, the vehicle owner can apply for a compliance waiver. If all waiver requirements as prescribed in subsection (3)(H) of this rule are met, a waiver shall be issued by the DNR approved inspector at the emission inspection station; and

2. Biennial inspection process.

A. All biennial emission inspections shall be performed in counties that have an emission inspection program pursuant to sections 643.300-643.350, RSMo.

B. The vehicle owners who have chosen a biennial emission inspection shall take their vehicle to an emission inspection station in any county meeting the criteria set in 643.300-643.350, RSMo. The vehicle owner shall be subject to the inspection fee and inspection procedures pursuant to 10 CSR 10-5.380.

(G) Reinspection.

1. Reinspection procedure. All vehicles that require a reinspection are required to receive a visual emission control device inspection. Vehicles that fail any part of the initial inspection or a

reinspection shall be reinspected after repairs, to determine if the repairs were effective for correcting failures on the previous inspection. To the extent that repairs done to correct a previous failure could lead to failure of another portion of the inspection, that portion shall also be retested. Evaporative system repairs performed as a result of a vehicle failing either the evaporative system purge or pressure test will be cause for a complete reinspection covering all the initial inspection requirements. The reinspection shall be performed without repair or adjustment at the emission inspection station prior to tests, except as provided for in the evaporative system pressure and purge tests.

2. Repair data sheet. For a reinspection, the vehicle owner or driver shall present the previous emission inspection test results report and the completed repair data sheet to the inspection station. Whether repairs were performed by the owner, a qualified repair technician, or someone other than a qualified repair technician, the repair data sheet must be completed and presented to the DNR approved inspector at the emission inspection station.

3. Reinspection fees. To qualify for free reinspections, the vehicle owner or driver shall present the emission inspection test report and the completed repair data sheet to the emission inspection station within twenty (20) consecutive days, excluding Saturday, Sunday and holidays of the initial emission. Reinspections after the twenty (20)-day period shall only be performed upon payment of the full emission inspection test fee to the emission inspection station.

(H) Issuance of a Waiver.

1. The DNR, assistant station manager, or station manager at the emission inspection station shall issue an emission inspection certificate of compliance, with an indicator to show that the vehicle has received a waiver to the vehicle owner or driver, and an emissions inspection sticker shall be affixed to the subject vehicle provided the following waiver requirements are met:

A. The subject vehicle has failed the initial emission inspection, and has failed a reinspection(s) after all qualifying repairs have been completed. As prescribed in paragraph (3)(G)2. of this rule, a completed repair data sheet for the failed initial inspection and for all failed reinspections in the applicable inspection cycle must also be presented to the DNR approved inspector at the emission inspection station when applying for a waiver;

B. The amount spent on qualifying repairs shall—

(I) Exceed seventy-five dollars (\$75) for pre-1981 model year vehicles;

(II) Exceed two hundred dollars (\$200) for 1981 and later model year vehicles;

(III) Include parts costs and labor costs paid for qualifying emission repair services performed on the vehicle if paid by the vehicle owner and if the qualifying repairs were performed or supervised by a qualified repair technician as prescribed in part (3)(H)1.C.(IV) of this rule. For qualifying emission repair services performed by someone other than a qualified repair technician, parts costs, but not labor costs, shall be counted toward the minimum cost to qualify for a waiver;

(IV) Be appropriate to the test failure;

(V) Not include expenses which are incurred for the repair of emission control devices which have been found to be tampered with, rendered inoperative, or removed;

(VI) Not include costs for emissions repairs or adjustments covered by an automobile manufacturer's warranty, insurance policy, or contractual maintenance agreement. The emissions repair costs covered by warranty, insurance, or maintenance agreements shall be separated from other emissions repair costs and shall not be applied toward the waiver cost limitations. The operator of a vehicle within the statutory age and mileage coverage under subsection 207(b) of the federal Clean Air Act shall present a written denial of warranty coverage, with a complete explanation, from the manufacturer or authorized dealer in order for this provision to be waived;

(VII) Not include the fee for an emission inspection;

(VIII) Not include charges for obtaining a written estimate of needed repairs;

(IX) Not include charges for checking for the presence of emission control devices; and

(X) Not include costs for repairs performed on the vehicle before the initial inspection failure;

C. The vehicle owner or driver shall present the original of all repair receipts at the inspection station to demonstrate compliance with the qualifying dollar amount. The DNR, assistant station manager, or station manager issuing a waiver shall verify emission-related repairs by visually inspecting the vehicle and reviewing repair receipts. The receipts shall—

(I) Include the name, address, and phone number of the repair facility;

(II) Describe the repairs that were performed;

(III) State the labor costs (where applicable) and parts costs for each repair; and

(IV) Include the name (printed or typed) and signature of the qualified repair technician that performed or supervised the repair work (where applicable); and

D. The vehicle owner or driver shall present a completed, signed waiver affidavit provided by the contractor to DNR, assistant station manager, or station manager at the emission inspection station indicating the costs of repairs and stating that the repairs were made in an attempt to meet the appropriate emission standards. After the effective date of this rule, any revision to the contractor supplied forms will be presented to the regulated community for a forty-five (45)-day comment period.

2. The DNR, assistant station manager, or station manager shall issue an emission inspection certificate of compliance, with an indicator to show that the vehicle has received a waiver to the vehicle owner or driver and an emissions inspection sticker shall be affixed to the subject vehicle provided the vehicle owner or driver presents a completed, signed waiver affidavit to the DNR approved inspector indicating that the vehicle will be operated exclusively in an area outside of the inspection area for a period of at least the next twelve (12) months.

3. The DNR, assistant station manager, or station manager shall issue an emission inspection certificate of compliance with an indicator to show that the vehicle has received a waiver to the vehicle owner or driver and an emissions inspection sticker shall be affixed to the subject vehicle provided the vehicle owner or driver presents proof, acceptable to DNR, assistant station manager, or station manager, that the subject vehicle has successfully passed an emission inspection of another state within the previous twelve (12) months which has been deemed equivalent to Missouri's emission inspection by the DNR.

(I) Vehicle Registration. After a subject vehicle has passed the emission inspection or received a waiver, the emission inspection certificate of compliance issued by the emission inspection station shall be submitted with registration documents by the vehicle owner or representative to the Missouri Department of Revenue at the time of vehicle registration.

(J) Violations and Penalties. Persons violating this rule shall be subject to penalties contained in section 307.366, RSMo.

(4) Emission Standards. Subject vehicles shall fail the steady-state (idle test) if they exceed the following measured emission values:

(A) Idle test standards for light duty vehicles and trucks less than eight thousand five hundred (8,500) pounds GVWR.

Model Year	CO%	HC (PPM)
1971-1974	7.0	700
1975-1979	6.0	600
1980	3.0	300
1981 and newer	1.2	220

(B) Maximum exhaust dilution will be measured as no less than six percent (6%) carbon monoxide (CO) plus carbon dioxide (CO<sub>2</sub>) by volume on vehicles subject to a steady-state test as described in July 1998, Title 40 CFR part 51, subchapter S, Appendix B, which is adopted by reference;

(C) Vehicles registered by the Department of Revenue as specially constructed vehicles shall be subject to emission standards applicable to the EPA certified engine configuration with which the vehicle is equipped.

(5) Test Procedures.

(A) Idle Test. Idle tests shall be performed on 1971 and newer model year subject vehicles in accordance with the procedures contained in July 1998, Title 40 CFR part 51, subpart S, Appendix B, paragraph (I), which is adopted by reference, except that the appropriate measured emission values shall be as specified in subsection (4)(A).

(B) Visual Emission Control Device Inspection. Visual emission control device inspections shall be performed on 1971 and newer model year subject vehicles. Vehicles that meet the emission standards, and successfully pass the evaporative system purge and pressure test, if applicable, shall be excluded from meeting the requirements of the visual emission control device inspection as part of an initial inspection only. The visual emission control device inspection procedure shall be as follows:

1. Vehicle emission control device inspections shall be performed through direct observation or through indirect observation using a mirror, video camera or other visual aid. Visual inspection shall include the positive crankcase ventilation valve on all 1971 model year vehicles, the exhaust gas recirculation valve on all 1972 and newer model year vehicles, and the catalyst and fuel inlet restrictor on all 1984 and newer model year vehicles;

2. Vehicles shall fail the visual inspections of emission control devices if such devices are part of the original certified configuration of the vehicle and are found to be missing, modified, disconnected, or improperly connected; and

3. Vehicles shall fail visual inspections of emission control devices if these devices are found to be incorrect for the certified vehicle configuration. Aftermarket parts, as well as original equipment manufacturer parts, may be considered correct if they are proper for the certified vehicle configuration. Where EPA aftermarket approval or a self-certification program exists for a particular class of subject parts, vehicles shall fail visual equipment inspections if the part is not from an original equipment manufacturer or from an approved or self-certified aftermarket manufacturer.

(C) Evaporative System Purge Test. The DNR will approve an Evaporative System Purge Test when a nonintrusive procedure becomes available and is approved by the EPA. All 1981 and newer model year subject vehicles will be tested and required to meet these standards when the procedure is approved.

(D) Evaporative System Pressure Test. Until such time as the DNR approves an Evaporative System Pressure Test that is more comprehensive, nonintrusive, and is approved by the EPA, the evaporative system pressure test procedure shall be as follows:

1. A gas cap test, done to the extent practical, shall be performed on all 1981 and newer model year subject vehicles;

2. The gas cap test sequence shall consist of the following steps:

A. The gas cap will be connected to the adapter of the test equipment;

B. The gas cap shall be pressurized with air to 30 ± 0.5 inches of water;

C. The gas cap leak rate shall be compared to an orifice with a flow rate of sixty (60) cubic centimeters per minute at thirty inches (30") of water;

3. Vehicles shall fail the gas cap test if the gas cap exceeds a flow rate of sixty (60) cubic centimeters per minute; and

4. A visual inspection of the evaporative emission system shall also be performed, where practical. Vehicles shall fail the visual inspection of the evaporative emission system if the canister is missing or obviously damaged, if the hoses are missing, damaged or obviously disconnected, or if the gas cap is missing.

(E) On-Board Diagnostic (OBD) Test Procedures.

1. All 1996 and later model year vehicles equipped with OBD systems shall have the OBD system information collected, recorded, and read. Reports shall be generated. The information shall be used to determine if any emission control system faults have been identified. Fault codes shall not be a condition for failure.

2. The DNR shall require vehicle failures tied to readings from the OBD system beginning no later than January 1, 2001. Vehicles shall fail the on-board diagnostic test if they fail to meet the requirements of 40 CFR 85.2207, at a minimum.

(6) Emission Test Equipment.

(A) Performance Features of Emission Test Equipment. Computerized test systems are required for performing any measurement on subject vehicles. The test equipment shall be certified to meet EPA requirements, including those contained in July 1998, Title 40 CFR part 51, subpart S, Appendix D, which is adopted by reference. Newly acquired systems shall be subjected to acceptance test procedures to ensure compliance with program specifications.

1. Emission test equipment shall be capable of testing all subject vehicles and will be updated as needed to accommodate new technology vehicles as well as changes to the program.

2. At a minimum, emission test equipment shall be—

A. Automated to the highest degree commercially available to minimize the potential for intentional fraud and/or human error;

B. Secure from tampering and/or abuse;

C. Based upon written specifications; and

D. Capable of simultaneously sampling dual exhaust vehicles.

(B) Functional Characteristics of Computerized Test Systems.

The test system is composed of emission measurement devices and other motor vehicle test equipment controlled by a computer.

1. The test system shall automatically—

A. Make pass/fail decisions for all measurements;

B. Record test data to an electronic medium;

C. Conduct regular self-testing of recording accuracy;

D. Perform electrical calibration and system integrity checks before each test, as applicable; and

E. Initiate system lockouts for—

(I) Tampering with security aspects of the test system;

(II) Failing to conduct or pass periodic calibration or leak checks;

(III) Failing to conduct or pass the constant volume sampler flow rate check;

(IV) Failing to conduct or pass the pressure monitoring device check;

(V) Failing to conduct or pass the purge flow metering system check; and

(VI) A full data recording medium or one that does not pass a cyclical redundancy check.

2. Test systems shall include a data link to the DNR computer as specified in the contract between the DNR and the contractor(s).

3. The test system will ensure accurate data collection by limiting, cross-checking, and/or confirming manual data entry.

(C) Steady-State Test Equipment. Steady-state test equipment requirements for model years 1971-1980 shall be as specified in July 1998, Title 40 CFR part 51, subpart S, Appendix D, which is adopted by reference.

(7) Documentation.

(A) The contractor shall provide the owners or drivers of vehicles that pass the emission inspection or are issued a waiver an emission inspection certificate of compliance and emission inspection sticker. After the effective date of this rule, any revision to the contractor supplied forms will be presented to the regulated community for a forty-five (45)-day comment period.

1. The certificate of compliance shall contain—

A. A vehicle description, including license plate number, vehicle title number, vehicle identification number, vehicle make, vehicle model, vehicle model year, and odometer reading;

B. The date and time of inspection;

C. The applicable test standards;

D. The applicable test results, including exhaust quantities, a pass indicator for the evaporative system pressure test(s), a pass indicator for visual inspection of the evaporative system and a pass indicator for the visual emission control device inspection;

E. The results of the recall provisions check, if applicable, including the recall campaign number and the date the recall repairs were completed;

F. A certification that tests were performed in accordance with the regulations;

G. A waiver indicator, if applicable; and

H. The statement: "This inspection is mandated by your United States Congress."

2. The emission inspection sticker shall—

A. Be affixed by the emission inspector to each vehicle which is subject to and passes the emission inspection, or has been issued a waiver on the inside of the vehicle's front windshield in the lower left hand corner. An emission inspection sticker affixed to a vehicle that has been issued a waiver shall have a waiver indicator clearly visible on the sticker. Previous emission inspection stickers affixed to the windshield shall be removed. Destroyed, damaged, or lost stickers can only be replaced after a satisfactory explanation of the details of the incident has been furnished to the DNR. Stickers are valid for one (1) calendar year; and

B. Contain the statement: "This inspection is mandated by your United States Congress."

(B) The contractor shall provide the vehicle owner or driver who fails an inspection with a computer-generated emission inspection test report. Also provided will be a repair facility list, a repair data sheet, and a copy of the consumer complaint procedure. The contractor shall not refer vehicle owners to a particular repair station(s) that may or may not be included on the repair facility list. After the effective date of this rule, any revision to the contractor supplied forms will be presented to the regulated community for a forty-five (45)-day comment period.

1. The emission inspection test report shall include:

A. A vehicle description, including license plate number, vehicle title number, vehicle identification number, vehicle make, vehicle model, vehicle model year, and odometer reading;

B. The date and time of test;

C. The name or identification number of the individual(s) performing the test and the location of the test station and lane number;

D. The type of tests performed, including emission tests, visual checks for the presence of emission control components, and functional evaporative system tests;

E. The applicable test standards;

F. The test results, including exhaust quantities, pass/fail results for the evaporative system pressure test(s), pass/fail results for the visual inspection of the evaporative system and which emission control devices inspected were passed, failed, or not applicable;

G. To the extent possible, a description of the nature of the failure and the components responsible, recommended repair and adjustment procedures, and an estimated cost for those repairs;

H. A statement indicating the availability of warranty coverage as required in section 207 of the Clean Air Act;

I. The results of the recall provisions check, if applicable, including the recall campaign number and date the recall repairs were completed; and

J. A statement that the emission inspection test report is not valid for vehicle registration purposes.

2. The repair facilities list will list facilities employing at least one (1) qualified repair technician in the area which perform emission related repairs on vehicles and information on the results of emission repairs performed by these facilities. This information will include:

A. Statistics on the number of vehicles submitted for a reinspection after repairs by the repair facility;

B. The percentage of vehicles repaired by the repair facility that required more than one (1) reinspection before passing; and

C. The percentage of vehicles repaired by the repair facility that were granted waivers.

3. A repair data sheet must be completed prior to a reinspection. The repair data sheet shall include:

A. Repairs performed;

B. Cost of repairs;

C. Name of the repair technician; and

D. Name, address, and telephone number of the repair facility and the facility's state number.

4. The consumer complaint procedure will include the telephone number of the DNR's quality assurance facility. Any challenge regarding the performance or results of the test must be made in writing within ten (10) business days of the failure of the emission inspection.

#### (8) Quality Control.

##### (A) Quality Control Requirements for the Contractor(s).

1. Contractor conduct. The DNR shall appoint only entities under contractual agreement with the DNR to operate official emission inspection stations, which includes conducting emission inspections and issuing certificates of compliance. Conducting the business of the official emission inspection station shall be performed in such a way that it satisfies the intent of the vehicle emission inspection program by effectively identifying vehicles that fail to meet acceptable emission standards. Failure to comply with the provisions of this subsection shall be considered sufficient cause for suspension of emission inspection privileges and authority to issue certificates of compliance. Misconduct of the contractor as established in this rule and in the contract shall be a violation of this rule and may result in dismissal as an emission inspection station operator. The contractor shall pay a monetary penalty to the DNR for a violation of this rule or of the contract by contractor personnel. Violations shall include, but are not limited to, actions which result in improper or fraudulent issuance of a certificate of compliance or a compliance waiver. The penalty shall be determined by a penalty schedule established in the contract.

2. Emission inspectors. All contractor personnel who perform emission inspections at each emission inspection station will be designated by the contractor as an emission inspector. The contractor shall be responsible for the conduct of emission inspectors. The contractor shall maintain for the DNR a registry of designated emission inspectors, that at a minimum includes the inspector's name, Social Security number, beginning date of inspection duties, ending date of inspection duties and description of inspection performance. Designation as an emission inspector may be suspended by a DNR quality assurance officer immediately at any time due to a violation of this rule or a provision of the contract. The contractor shall provide to the DNR an education and training plan, to be approved by the DNR, for designated emission inspectors.

3. Inspection records. All inspection records, calibration records, and control charts shall be accurately created, recorded, and maintained. The contractor, and all employees of the contractor, shall make available all records and information requested by

the DNR and shall fully cooperate with DNR personnel, and other authorized state representatives or agents, who conduct audits and other quality assurance procedures. All contractors subject to this rule shall maintain emissions test records, including repair information from any emissions test as well as all test results. These records shall be kept for at least three (3) years after date of an initial emissions inspection. These records shall be made available immediately upon request for review by DNR personnel. These records shall also be made available to the DNR on a continual basis through the use of an automated communication system approved by the DNR.

(B) General Requirements. General requirements for quality control practices for all test equipment shall be as follows:

1. At a minimum, the practices described in this section, in the contract, and in July 1998, Title 40 CFR part 51, subpart S, Appendix A, which is adopted by reference, shall be followed;

2. Preventive maintenance on all inspection equipment shall be performed on a periodic basis, as provided by the contract between the DNR and the contractor(s) and consistent with EPA and the equipment manufacturer's requirements;

3. To assure quality control, computerized analyzers shall automatically record quality control check information, lockouts, attempted tampering and any circumstances which require a service representative to work on the equipment;

4. To assure test accuracy, equipment shall be maintained according to demonstrated good engineering procedures;

5. Computer control of quality assurance checks and quality control charts shall be used whenever possible; and

6. The emission inspection station shall transmit the emission inspection results to the DNR as prescribed in the contract between the DNR and the contractor(s).

(C) Requirements for Steady-State Emissions Testing Equipment. Calibration and maintenance procedures for steady-state emissions testing equipment shall be described in July 1998, Title 40 CFR part 51, subpart S, Appendix A, paragraph (I), which is adopted by reference.

*AUTHORITY: section 307.366, RSMo Supp. 1999. Original rule filed Aug. 4, 1983, effective Nov. 11, 1983. Amended: Filed Sept. 12, 1984, effective Jan. 1, 1985. Amended: Filed April 12, 1987, effective June 25, 1987. Rescinded: Filed May 31, 1990, effective Dec. 31, 1990. Emergency rule filed Jan. 3, 2000, effective April 1, 2000, expires Sept. 27, 2000. Readopted: filed Jan. 3, 2000.*

*PUBLIC COST: This proposed rule is expected to generate about \$410,363 in the aggregate.*

*PRIVATE COST: This proposed rule will cost private entities about \$11,526,406 in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Department of Public Safety, Missouri State Highway Patrol, P.O. Box 568, Jefferson City, MO 65102-0568. To be considered, comments must be received within thirty days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**FISCAL NOTE  
PUBLIC ENTITY COSTS**

**I. RULE NUMBER**

**Title:** 11 – Department of Public Safety

**Division:** 50 – Missouri State Highway Patrol

**Chapter:** 2 – Motor Vehicle Inspection Division

**Type of Rulemaking:** Proposed Rule

**Rule Number and Name:** 11 CSR 50-2,400 Emission Test Procedures

**II. SUMMARY OF FISCAL IMPACT**

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
<b>Department of Natural Resources</b>	<b>\$410,363</b> in increased revenue.

**III. WORKSHEET**

FISCAL YEAR	# OF INSPECTED VEHICLES	FEE RECEIVED BY THE STATE
2000	16,406	\$12,305
2001	67,594	\$50,696
2002	69,622	\$52,217
2003	71,711	\$53,783
2004	73,862	\$55,397
2005	76,078	\$57,059
2006	78,360	\$58,770
2007	79,927	\$59,945
2008	13,588	\$10,191
<b>TOTAL</b>	<b>547,148</b>	<b>\$410,363</b>

**IV. ASSUMPTIONS**

1. The state receives \$0.75 of the \$10.50 per emission inspection in Franklin County.
2. There are approximately 75,000 vehicles in Franklin County.

**FISCAL NOTE  
PRIVATE ENTITY COST**

**I. RULE NUMBER**

Title: 11 – Department of Public Safety

Division: 50 – Missouri State Highway Patrol

Chapter: 2 – Motor Vehicle Inspection Division

Type of Rulemaking: Proposed Rule

Rule Number and Name: 11 CSR 50-2.400 – Emission Test Procedures

**II. SUMMARY OF FISCAL IMPACT**

Estimate of the number of entities by class which would likely be affected by the adoption of the proposed rule:	Classifications by types of the business entities which would likely be affected:	Estimate in the aggregate to the cost of compliance the rule by the affected entities:
<b>328</b>	Franklin County Automobile Repair Technicians	<b>\$22,304</b>
<b>547,148</b>	Franklin County Automobiles Inspected-Fee	<b>\$5,745,058</b>
<b>54,715</b>	Franklin County Automobiles Repair Cost	<b>\$5,759,044</b>

**III. WORKSHEET**

YEAR	# OF REPAIR TECHNICIANS	# OF ASE CERTIFICATIONS	COST OF CERTIFICATION
2000	287	95	\$ 6,460
2001	292	148	\$10,064
2002	297	41	\$ 2,788
2003	302	14	\$ 952
2004	307	7	\$ 476
2005	313	6	\$ 408
2006	318	6	\$ 408
2007	324	5	\$ 340
2008	329	6	\$ 408
<b>TOTAL</b>		<b>308</b>	<b>\$22,304</b>

FISCAL YEAR	# OF VEHICLES	# OF INSPECTED VEHICLES	FEE
2000	75,000	16,406	\$172,266
2001	77,250	67,594	\$709,737
2002	79,568	69,622	\$731,031
2003	81,955	71,711	\$752,966
2004	84,414	73,862	\$775,551
2005	86,946	76,078	\$798,819
2006	89,554	78,360	\$822,780
2007	92,241	79,927	\$839,234
2008	95,008	13,588	\$142,674
<b>TOTAL</b>		<b>547,148</b>	<b>\$5,745,058</b>

FISCAL YEAR	# OF INSPECTED VEHICLES	# OF FAILED VEHICLES	AVG. COST TO REPAIR
2000	16,406	1,641	\$152,761
2001	67,594	6,759	\$648,053
2002	69,622	6,962	\$687,567
2003	71,711	7,171	\$729,434
2004	73,862	7,386	\$773,831
2005	76,078	7,608	\$821,055
2006	78,360	7,836	\$870,971
2007	79,927	7,993	\$915,119
2008	13,588	1,359	\$160,253
<b>TOTAL</b>	<b>547,148</b>	<b>54,715</b>	<b>\$5,759,044</b>

**IV. ASSUMPTIONS**

1. In 1990 the U.S. census showed 242 automobile repair technicians in Franklin county.



**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 80—[Division of Water Safety] Missouri State**  
**Water Patrol**  
**Chapter 1—General Organization**

**PROPOSED AMENDMENT**

**11 CSR 80-1.010 Organization and Methods of Operation.** The department is amending the Purpose and sections (1)–(4).

*PURPOSE:* This rule is being amended to reflect the change of name to Missouri State Water Patrol and the Missouri State Water Patrol's current mailing address and telephone number, accurately state the Missouri State Water Patrol's position within Missouri state government, eliminate search and seizure exception within jurisdiction stated in 306.165 and 306.167, RSMo, and more accurately reflect services currently provided by Missouri State Water Patrol.

*PURPOSE:* This rule describes the organization and methods of operation of the [Division of Water Safety] Missouri State Water Patrol.

(1) In 1959, the 70th General Assembly enacted legislation which created the Missouri Boat Commission to provide boating safety for the state through the registration and inspection of boats, education of the boating public and the enforcement of laws upon the waters of Missouri. The Omnibus State Reorganization Act of 1974 abolished the Missouri Boat Commission and transferred its powers, duties and functions to the Division of Water Safety within the Department of Public Safety. **In 1989, S.B. 135 transferred all powers, duties and functions to the Missouri State Water Patrol by type I transfer within the Department of Public Safety.**

(2) The [Division of Water Safety] Missouri State Water Patrol is headed by a commissioner appointed by the governor with the advice and consent of the senate. Directly responsible to the director of public safety, the commissioner is charged with the administration and enforcement of Chapter 306, RSMo.

(3) The commissioner of the water [safety] patrol, who holds the rank of colonel, delegates authority, by rank, to patrolmen who are held accountable for carrying out the policies of the commissioner. All patrolmen are granted the powers of a peace officer to enforce all laws of this state [upon any of its waterways, except for search and seizure] within the jurisdictions stated in 306.165 and 306.167, RSMo. [Division of Water Safety activities include: patrolling boating waters; maintaining an alert for potential hazards and emergencies; assisting boaters and providing for water safety by inspecting vessels; issuing warnings and citations to law violators and appearing in court to testify in cases of law violations; operating dragging equipment to recover drowning victims; conducting safety education classes in schools and civic groups; providing first-aid in cases of injury; and patrolling flooded areas to protect property and assist victims] **The Missouri State Water Patrol provides a multitude of services to the public. Among these services are: conducting safety education courses; providing safety exhibits; inspection of safety equipment in boats; investigating boating and water related accidents; investigating criminal activities; patrolling regattas and other organized water related events; administering first aid; authorizing placement of navigational aids and regulatory markers; investigating complaints; providing rescue and recovery assistance; providing a law enforcement presence in flooded areas; and diving for accident and drowning victims, homicide victims and evidence in felony crimes.**

(4) Any person desiring information or assistance on any matter falling within the scope of the [Division of Water Safety]

Missouri State Water Patrol should contact the Commissioner of [Water Safety] the Missouri State Water Patrol, P.O. Box [603] 1368, Jefferson City, MO 65102-[0603] 1368. Telephone [(314) 751-3333] (573) 751-3333.

*AUTHORITY:* sections 306.161, RSMo 1994 and 536.023(3), RSMo [1986] Supp. 1999. Original rule filed Dec. 30, 1975, effective Jan. 9, 1976. Amended: Filed Dec. 16, 1999.

*PUBLIC COST:* This proposed amendment will not cost state agencies or political subdivisions more than \$500 in the aggregate.

*PRIVATE COST:* This proposed amendment will not cost private entities more than \$500 in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to the proposed amendment with Colonel Larry Whitten, Commissioner, Missouri State Water Patrol, P.O. Box 1368, Jefferson City, MO 65102-1368. To be considered, comments must be received within thirty days after publication in the Missouri Register. No public hearing is scheduled.

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 80—[Division of Water Safety] Missouri State**  
**Water Patrol**  
**Chapter 2—Diver's Flag Regulations**

**PROPOSED AMENDMENT**

**11 CSR 80-2.010 Diver's Flag.** The department is amending the Purpose and sections (4) and (5).

*PURPOSE:* This rule is being amended to reflect the change of name to Missouri State Water Patrol and the Missouri State Water Patrol's current mailing address and telephone number and clarify that the operator is the violator and not the boat.

*PURPOSE:* The [Division of Water Safety, Department of Public Safety] Missouri State Water Patrol, shall establish safety standards for divers for the public health and welfare. This rule establishes diver's flag regulations.

(4) No diving flag shall be placed so as to impede the normal flow of motorboat traffic unless by special permission of the [Division of Water Safety] Missouri State Water Patrol. Special permission may be obtained by writing to the [Division of Water Safety] Missouri State Water Patrol, P.O. Box [603] 1368, Jefferson City, MO 65102-[0603] 1368, fifteen (15) days before the water activity.

(5) Any diver not complying with this law or any boat [operated] operator within fifty (50) yards of the diver flag shall be guilty of a misdemeanor and upon conviction shall be punished by law as provided by section 306.217(4), RSMo 1986.

*AUTHORITY:* section [306.600(3), RSMo 1986] 306.217, RSMo 1994. Original rule filed March 8, 1973, effective March 18, 1973. Amended: Filed Dec. 16, 1999.

*PUBLIC COST:* This proposed amendment will not cost state agencies or political subdivisions more than \$500 in the aggregate.

*PRIVATE COST:* This proposed amendment will not cost private entities more than \$500 in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to the proposed amendment with Colonel Larry Whitten, Commissioner, Missouri State Water Patrol, P.O. Box 1368, Jefferson City, MO 65102-1368. To be considered, comments must be received within thirty days after publication in the Missouri Register. No public hearing is scheduled.

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 80—[Division of Water Safety] Missouri State**  
**Water Patrol**  
**Chapter 3—Skiing Standards**  
**PROPOSED AMENDMENT**

**11 CSR 80-3.010 Ski Mirror.** The department is amending the Purpose.

*PURPOSE: This rule is being amended to reflect the change of name to Missouri State Water Patrol.*

*PURPOSE: Under section 306.120, RSMo, the [Department of Public Safety] Missouri State Water Patrol shall establish an approved ski mirror for the safety and well-being of the public.*

*AUTHORITY: section 306.120, RSMo [1986] 1994. Original rule filed July 18, 1975, effective July 28, 1975. Amended: Filed Dec. 16, 1999.*

*PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than \$500 in the aggregate.*

*PRIVATE COST: This proposed amendment will not cost private entities more than \$500 in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed amendment with Colonel Larry Whitten, Commissioner, Missouri State Water Patrol, P.O. Box 1368, Jefferson City, MO 65102-1368. To be considered, comments must be received within thirty days after publication in the Missouri Register. No public hearing is scheduled.*

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 80—[Division of Water Safety] Missouri State**  
**Water Patrol**  
**Chapter 3—Skiing Standards**  
**PROPOSED AMENDMENT**

**11 CSR 80-3.020 Ski Jump.** The department is amending the Purpose and sections (1), (3), (4) and (6).

*PURPOSE: This Rule is being amended to reflect the change of name to Missouri State Water Patrol and the Missouri State Water Patrol's current mailing address.*

*PURPOSE: Under section 306.124, RSMo, the [Department of Public Safety] Missouri State Water Patrol shall establish a ski jump regulation for the purpose of having a uniform method of placing ski jumps to protect the public health and welfare.*

(1) All persons requesting permission to place a ski jump on the waters of Missouri must complete an application form supplied by the [Division of Water Safety] Missouri State Water Patrol, P.O. Box [603] 1368, Jefferson City, MO 65102-[0603] 1368. All applications must be submitted at least thirty (30) days before the date permission is requested. The application will be reviewed by the [Division of Water Safety] Missouri State Water Patrol at a public buoy hearing after notice of the hearing has been published in the county paper at least ten (10) days before the hearing. The commissioner of the [Division of Water Safety] Missouri State Water Patrol or his/her designated representative shall approve or disapprove all applications within five (5) days after the conclusion of the hearing.

(3) Ski jumps to be located in areas near cottages, homes, cabins, resorts, etc. or at or near boat traffic areas will not be permitted until written approval has been obtained from a majority of the

adjacent property owners. The hours of the day the ski jump may be used will be determined by the [Division of Water Safety] Missouri State Water Patrol.

(4) For reasons of safety, the [Division of Water Safety] Missouri State Water Patrol may require that ski jumps be towed and moored at the water's edge at the end of each jumping session.

(6) When a ski jump event is planned which would involve a number of skiers and an audience is anticipated, whether or not the event is advertised, a regatta, race or other water activity permit must be secured from the [Division of Water Safety] Missouri State Water Patrol, P.O. Box [603] 1368, Jefferson City, MO 65102-[0603] 1368.

*AUTHORITY: section 306.124, RSMo [1986] 1994. Original rule filed June 19, 1975, effective June 29, 1975. Amended: Filed Dec. 16, 1999.*

*PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than \$500 in the aggregate.*

*PRIVATE COST: This proposed amendment will not cost private entities more than \$500 in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed amendment with Colonel Larry Whitten, Commissioner, Missouri State Water Patrol, P.O. Box 1368, Jefferson City, MO 65102-1368. To be considered, comments must be received within thirty days after publication in the Missouri Register. No public hearing is scheduled.*

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 80—[Division of Water Safety] Missouri State**  
**Water Patrol**  
**Chapter 4—Identification Numbers for Boats and**  
**Vessels**  
**PROPOSED AMENDMENT**

**PROPOSED AMENDMENT**

**11 CSR 80-4.010 Display of Identification Numbers.** The department is amending the Purpose.

*PURPOSE: This rule is being amended to reflect the change of name to Missouri State Water Patrol.*

*PURPOSE: The [Department of Public Safety] Missouri State Water Patrol shall establish a uniform manner of displaying identification numbers for motorboats and vessels as prescribed in section 306.030, RSMo.*

*AUTHORITY: section 306.030, RSMo [1986] Supp. 1999. Original rule filed May 22, 1975, effective June 1, 1975. Amended: Filed March 25, 1980, effective July 11, 1980. Amended: Filed Dec. 16, 1999.*

*PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than \$500 in the aggregate.*

*PRIVATE COST: This proposed amendment will not cost private entities more than \$500 in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed amendment with Colonel Larry Whitten, Commissioner, Missouri State Water Patrol, P.O. Box 1368, Jefferson City, MO 65102-1368. To be considered, comments must be received within thirty days after publication in the Missouri Register. No public hearing is scheduled.*

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 80—[Division of Water Safety] Missouri State**  
**Water Patrol**  
**Chapter 6—Boating Accident Reports**

**PROPOSED AMENDMENT**

**11 CSR 80-6.010 Reporting Requirements.** The department is amending sections (1) and (3).

*PURPOSE:* This rule is being amended to reflect the change of name to Missouri State Water Patrol, the Missouri State Water Patrol's current mailing address, and the increase in the amount of property damage for reporting requirements for boating accidents.

(1) The operator of every vessel involved is required to file in writing whenever a boating accident results in—loss of life; loss of consciousness; medical treatment or disability in excess of twenty-four (24) hours; and property damage in excess of [one] five hundred dollars [(\$100)] (\$500).

(3) All reports must be submitted to the [Division of Water Safety] Missouri State Water Patrol, P.O. Box [603] 1368, Jefferson City, MO 65102-[0603] 1368.

*AUTHORITY:* section 306.140(2), RSMo [1986] 1994. Original rule filed Feb. 10, 1977, effective May 12, 1977. Amended: Filed Dec. 16, 1999.

*PUBLIC COST:* This proposed amendment will not cost state agencies or political subdivisions more than \$500 in the aggregate.

*PRIVATE COST:* This proposed amendment will not cost private entities more than \$500 in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to the proposed amendment with Colonel Larry Whitten, Commissioner, Missouri State Water Patrol, P.O. Box 1368, Jefferson City, MO 65102-1368. To be considered, comments must be received within thirty days after publication in the Missouri Register. No public hearing is scheduled.

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 80—[Division of Water Safety] Missouri State**  
**Water Patrol**  
**Chapter 7—Expiration (Renewal)**  
**Stickers for Boats and Vessels**

**PROPOSED AMENDMENT**

**11 CSR 80-7.010 Display of Expiration (Renewal) Stickers.** The department is amending the Purpose.

*PURPOSE:* This rule is being amended to reflect the change of name to Missouri State Water Patrol.

*PURPOSE:* The [Department of Public Safety] Missouri State Water Patrol shall establish a uniform manner of displaying expiration (renewal) stickers for motorboats and vessels as prescribed in section 306.030, RSMo [1986] Supp. 1999.

*AUTHORITY:* section 306.030, RSMo [1986] Supp. 1999. Original rule filed March 25, 1980, effective July 11, 1980. Amended: Filed Dec. 16, 1999.

*PUBLIC COST:* This proposed amendment will not cost state agencies or political subdivisions more than \$500 in the aggregate.

*PRIVATE COST:* This proposed amendment will not cost private entities more than \$500 in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to the proposed amendment with Colonel Larry Whitten, Commissioner, Missouri State Water Patrol, P.O. Box 1368, Jefferson City, MO 65102-1368. To be considered, comments must be received within thirty days after publication in the Missouri Register. No public hearing is scheduled.

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 80—[Division of Water Safety] Missouri State**  
**Water Patrol**  
**Chapter 8—Water Event Permit**

**PROPOSED AMENDMENT**

**11 CSR 80-8.010 Reporting a Cancellation or Change in Permit.** The department is amending the Purpose and section (1).

*PURPOSE:* This rule is being amended to reflect the change of name to Missouri State Water Patrol and identify the correct form for cancellation or change to a regatta permit.

*PURPOSE:* This rule will require that the [Division of Water Safety] Missouri State Water Patrol be notified in regard to a cancellation or any change in a water event permit.

(1) A cancellation or any change to a regatta permit as shown on form [DWS-38] SWP-35 shall be reported either in writing or by telephone by the chairman of the event or a designated representative to the office of the [Division of Water Safety] Missouri State Water Patrol at least five (5) days prior to the date of the event. Failure to do so will be taken into consideration in the decision to approve or disapprove a permit application for a future event.

*AUTHORITY:* section 306.130, RSMo [1986] 1994. Original rule filed Oct. 23, 1981, effective Feb. 11, 1982. Amended: Filed Dec. 16, 1999.

*PUBLIC COST:* This proposed amendment will not cost state agencies or political subdivisions more than \$500 in the aggregate.

*PRIVATE COST:* This proposed amendment will not cost private entities more than \$500 in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to the proposed amendment with Colonel Larry Whitten, Commissioner, Missouri State Water Patrol, P.O. Box 1368, Jefferson City, MO 65102-1368. To be considered, comments must be received within thirty days after publication in the Missouri Register. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 103—Sales/Use Tax—Imposition of Tax**

**PROPOSED RULE**

**12 CSR 10-103.200 Isolated or Occasional Sale**

*PURPOSE:* Section 144.020.1(1), RSMo, imposes a tax on sellers engaged in the business of selling tangible personal property or rendering taxable service at retail. Section 144.010.1(2), RSMo, excludes certain isolated or occasional sales from tax. This rule explains when a sale is a nontaxable, isolated or occasional sale.

(1) In general, sales of tangible personal property are subject to tax only if the taxpayer is engaged in the business of making such sales. Isolated or occasional sales by a person not engaged in the

business generally are not taxable. There are exceptions to this rule based on the frequency of such sales and total dollars of annual sales.

(2) Definition of Terms.

(A) Business—any activity engaged in by a person, or caused to be engaged in by the person, with the object of direct or indirect gain, benefit, or advantage.

(B) Nonbusiness enterprise—any activity engaged in by a person that is not part of the person's business.

(C) Person—any individual or group acting as a unit.

(3) Basic Application.

(A) Isolated or occasional sales of tangible personal property made by persons not engaged in the business of selling such property are not subject to tax if the gross receipts from all such sales are less than three thousand dollars (\$3,000) in a calendar year.

(B) Factors which are considered in deciding if a taxpayer is engaged in business include, but are not limited to, the following criteria:

1. Holding out as being engaged in business by the seller, such as advertising in telephone books, media advertising, solicitation, etc;

2. Frequency and duration of sales; and

3. The nature of the market for the service or property sold or leased.

(C) If annual sales exceed three thousand dollars (\$3,000) in a calendar year, such sales will not be considered isolated or occasional, even though the taxpayer is not regularly engaged in the business of selling such products.

(D) Sales made in the partial or complete liquidation of a household, farm, or nonbusiness enterprise are not included in the three thousand dollars (\$3,000) threshold. These sales are not taxable.

(4) Examples.

(A) A grocery store sells a used cash register for \$1,000. No other non-inventory items are sold during the year. This would qualify as an isolated or occasional sale, and would not be subject to tax.

(B) Same facts as in (A), except that the taxpayer sells used cash registers and fixtures that total \$4,000 during the calendar year. The taxpayer replaces these cash registers and fixtures by purchasing new models. The total \$4,000 of these sales is subject to tax.

(C) Same facts as in (B), except that the taxpayer does not replace the cash registers or fixtures. This would qualify as a partial liquidation of a nonbusiness enterprise. Therefore, the sales are not subject to tax even though the gross receipts exceed \$3,000 in a calendar year.

(D) A barbershop sells tangible personal property (shampoo, combs, etc.) as a regular part of its ongoing business. These sales are subject to sales tax even if the gross receipts are less than \$3,000 in a calendar year.

(E) A construction company buys new equipment every few years, and sells its used equipment to other construction businesses. Gross receipts from these sales exceed \$3,000 in a calendar year. The construction company is required to collect tax on the sale of the used equipment.

(F) A homeowner holds a weekend garage sale once a year. As long as the property was not created with the intent to sell or purchased for resale, the sale of the merchandise is not subject to tax because the garage sale qualifies as a partial liquidation of a household.

(G) A person regularly attends garage sales. He buys merchandise that he intends to sell at his monthly garage sales. The gross receipts from his garage sales are taxable even if they do not exceed \$3,000 because he is in the business of operating garage sales.

*AUTHORITY: section 144.270, RSMo 1994. Original rule filed Jan. 3, 2000.*

*PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than \$500 in the aggregate.*

*PRIVATE COST: This proposed rule will not cost private entities more than \$500 in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Department of Revenue, Office of Legislation and Regulations, P.O. Box 629, Jefferson City, MO 65105. To be considered, comments must be received within thirty days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 103—Sales/Use Tax—Imposition of Tax**

**PROPOSED RULE**

**12 CSR 10-103.610 Sales of Advertising**

*PURPOSE: This rule explains, pursuant to section 144.034, RSMo, when sales of advertising are sales of a service, which are not subject to tax, and when such sales of advertising are sales of tangible personal property, which are subject to tax.*

(1) In general, if a sale of advertising involves the transfer of tangible personal property, it is a sale of tangible personal property subject to tax unless it is preliminary art or the sale is made by an exempt business. If the sale is made by an exempt business, the transaction is the sale of a service and is not subject to tax when the true object of the sale is the advertising. When the true object of a sale by an exempt business is tangible personal property, it is subject to tax.

(2) Definition of Terms.

(A) Advertising—the expression of an idea created and produced for reproduction and distribution in the media, such as television, radio, newspapers, newsletters, periodicals, trade journals, publications, books, other printed materials, magazines, standardized outdoor billboards, direct mail or point-of-sale (POS) displays, and which is designed to promote sales of a particular product or service or otherwise affect consumer behavior.

(B) Advertising agency—a business, not owned by an advertiser, which is directly responsible to an advertiser for and whose predominant functions as a business are the creation or supervision of the production and placement of advertising and advertising materials in the media.

(C) Broadcast station—a radio or television enterprise which engages in the collection, writing, production and dissemination of news, public affairs or entertainment by means of transmitting signals through space or wires intended for reception by the public on a receiving set.

(D) Exempt business—advertising agency, broadcast station, legal newspaper pursuant to Chapter 493, RSMo, or standardized outdoor billboard company exempt from the sales tax law pursuant to section 144.034, RSMo.

(E) Finished art—the final art used in print advertising for actual reproduction by photochemical or other process, or the master tape or film and duplicate prints used in broadcast advertising.

(F) Preliminary art—art, film or tape prepared by a person engaged in the advertising business for the purpose of conveying or demonstrating an idea or concept for acceptance by a buyer before the final approval is given by a buyer for finished art or finished film or tape. Examples of preliminary art include, but are not

limited to: roughs; visualizations; comprehensives; layouts; sketches; drawings; paintings; designs; story boards; rough cuts of film and tape; initial audio and visual tracks; work prints; and music or sound effects.

(G) Specialty advertising—items of tangible personal property on which advertising is placed but which have a use and value separate from the advertising. Such items include, but are not limited to: tee shirts, key chains, glassware, frisbees, rulers, pens, calendars, matchbooks, calculators, clocks, notebooks and pocket protectors.

### (3) Basic Application.

(A) Sales of advertising by exempt businesses are not subject to tax.

(B) Sales of preliminary art by nonexempt businesses are not taxable if separately stated.

(C) Sales of final art by nonexempt businesses are subject to tax.

(D) Required services included as part of the sale price for taxable advertising are also subject to tax.

(E) Optional services included as part of the sale price for taxable advertising are not subject to tax, if the charge for such services is separately stated. If the charge for such services is not separately stated, the entire sale price is subject to tax.

(F) Services provided in connection with the sale of nontaxable advertising are also not subject to tax.

(G) A person selling equipment, materials or supplies to a seller of nontaxable advertising must collect tax from the seller of such advertising.

(H) Sales of tangible personal property that are not advertising but may contain advertising, such as specialty advertising, are subject to tax, even if the sale is made by an exempt business.

### (4) Examples.

(A) The following items are generally considered to be tangible personal property, not advertising, although they may have promotional value:

1. Specialty advertising;
2. Business cards;
3. Brochures and books not promoting sales of products or services;
4. Annual reports;
5. Informational pamphlets not promoting sales of products or services;
6. Training materials not promoting sales of products or services;
7. Banners (not POS);
8. Posters (not POS);
9. Signs (not POS);
10. Educational films not promoting sales of products or services;
11. Employee benefits material and plan descriptions not promoting sales of products or services;
12. Business signage, logos and stationery designs;
13. Business directories including yellow pages;
14. Warranty books and product instructions not promoting sales of products or services; and
15. Items mass produced or reproduced in quantities in excess of that reasonably anticipated to be necessary for an advertising campaign and sold for purposes other than promoting sales of a particular product or service.

(B) The following items are generally considered to be advertising:

1. Printed materials promoting sales of products and services, including fliers, handouts, brochures and sales promotion materials;
2. Direct mail and direct marketing materials (not distributed by mail), promoting sales of products and services;

3. POS materials, including displays, banners, posters and table tents and package designs, promoting sales of products and services;

4. Radio commercials, including film and video cassettes and tapes of them;

5. Television commercials, including film and video cassettes and tapes of them;

6. Audio or visual commercials for promotional or merchandising purposes, including audio and visual tapes, cassettes and films;

7. Print media advertising, including magazine ads, newspaper ads, periodical ads, trade journal ads, publication ads, book ads, other printed material, ads and newspaper inserts;

8. Billboards, signage, transit advertising (bus, rail, taxi and airport) and shopping mall and sports arena advertising and displays, promoting sales of products or service;

9. Product and service sales materials for dealers, distributors and other sales persons; and

10. Corporate advertising.

(C) The following services are generally considered not to be taxable if the charges for such services are separately stated:

1. Writing original manuscripts and news releases;
2. Composing music;
3. Conducting research and compiling statistical or other information;
4. Providing time and space for advertising;
5. Arranging for the placing of advertising in newspapers, magazines, television, radio, billboards, transportation facilities or other media;
6. Securing the services of actors, directors and artists; and
7. Delivering or causing the delivery of brochures, pamphlets, cards and similar items after passage of title.

*AUTHORITY: section 144.270, RSMo 1994. Original rule filed Jan. 3, 2000.*

*PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than \$500 in the aggregate.*

*PRIVATE COST: This proposed rule will not cost private entities more than \$500 in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Department of Revenue, Office of Legislation and Regulations, P.O. Box 629, Jefferson City, MO 65105. To be considered, comments must be received within thirty days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

## Title 12—DEPARTMENT OF REVENUE Division 10—Director of Revenue Chapter 110—Sales/Use Tax—Exemptions

### PROPOSED RULE

#### 12 CSR 10-110.910 Livestock

*PURPOSE: Sections 144.030.2(1), 144.030.2(7), 144.030.2(22), 144.030.2(29) and 144.030.2(32), RSMo, exempt from taxation certain livestock, feed and feed additives, medicines and vaccines, and pesticides and herbicides. This rule explains the requirements that must be met to qualify for these exemptions.*

(1) In general, the sale of livestock, animals or poultry used for breeding or feeding purposes, feed for livestock or poultry, feed additives, medications or vaccines administered to livestock or poultry in the production of food or fiber, and sales of pesticides

and herbicides used in the production of aquaculture, livestock or poultry are exempt from tax.

(2) Definition of Term.

(A) Aquaculture—The controlled propagation, growth and harvest of aquatic organisms as defined in section 277.024, RSMo.

(B) Commercial breeder—A person, other than a hobby or show breeder, engaged in the business of breeding animals for sale or exchange in return for consideration and who harbors more than three (3) intact females for the primary purpose of breeding animals for sale.

(C) Feed—Food essential for growth, fattening or nourishment of livestock or poultry.

(D) Feed additives—Tangible personal property, including medicine or medical additives added to feed.

(E) Livestock—Cattle, calves, sheep, swine, ratite birds, including but not limited to, ostrich and emu, aquatic products as defined in section 277.024, RSMo, elk documented as obtained from a legal source and not from the wild, goats, horses, other equine, or rabbits raised in confinement for human consumption.

(F) Poultry—Any domesticated bird, such as adult or baby chickens, turkeys, ducks, guinea fowl or geese.

(3) Basic Application of Exemptions.

(A) Pursuant to section 144.030.2(1), RSMo, sales of feed for livestock or poultry are not subject to tax.

(B) Pursuant to section 144.030.2(22), RSMo, sales of feed additives, medications or vaccines administered to livestock or poultry in the production of food or fiber, and sales of pesticides used in the production of livestock or poultry for food or fiber are not subject to tax. Examples include hormones, digestive aids, antibiotics, hog wormers, tonics, medical preparations.

(C) Pursuant to section 144.030.2(7), RSMo, sales of animals used for breeding or feeding purposes are exempt. Unlike the exemptions for feed and feed additives, which are limited to livestock or poultry, this exemption applies to all animals.

(D) Pursuant to section 144.030.2(22), RSMo, sales of bedding used in the production of livestock or poultry for food or fiber are exempt. Examples of bedding may include, but are not limited to, wood shavings, straw and shredded paper.

(E) Pursuant to section 144.030.2(29), RSMo, livestock sales are exempt when the seller is engaged either in the growing, producing or feeding of such livestock, or in the business of buying and selling, bartering or leasing of such livestock.

(F) Pursuant to section 144.030.2(32), RSMo, sales of pesticides or herbicides used in the production of aquaculture, livestock or poultry are exempt.

(G) Pursuant to section 144.030.2(35), RSMo, sales of feed which are developed for and used in the feeding of pets owned by a commercial breeder when such sales are made to a commercial breeder, licensed pursuant to sections 273.325 to 273.357, RSMo are exempt.

(H) Sales of poultry to persons to produce eggs for the sole purpose of the person's consumption are subject to tax.

(I) Sellers of poultry are not subject to tax when—

1. The poultry is sold for breeding purposes; or
2. The poultry is sold to persons who raise the poultry for subsequent sale in dressed or processed form; or
3. The poultry is used to produce eggs to be ultimately sold in processed form or otherwise at retail; or
4. The poultry are purchased for resale.

(J) Sales of animals for the purchaser's personal enjoyment or use only, are subject to tax. Sales of animals for breeding or feeding purposes as part of a business enterprise are not subject to tax.

(4) Examples.

(A) An individual purchases feed, nonprescription vaccines, and bedding for show horses. The purchase of the feed is not subject to tax, however the purchase of the vaccines and the bedding is subject to tax.

(B) A farmer purchases feed, vaccines and bedding for use in his swine operation. The purchases of the feed, vaccines and bedding are exempt.

(C) A rancher breeds and sells horses. The sales of the horses are not subject to tax.

(D) A rabbit farmer raises rabbits, which are sold for processing as food for human consumption. Feed for the rabbits is not subject to tax because rabbits raised in confinement for human consumption are livestock.

(E) A person sells feed to a pet shop which raises and sells rabbits to the general public as pets. The sale of the feed is subject to tax.

(F) A fish farmer purchases fish for use in his aquacultural operation. The purchase of the fish is exempt from tax.

(G) An individual decides to construct and stock a lake on his farm for recreational fishing by his family, neighbors and friends. The purchase of the fish is subject to tax.

(H) A breeder of parakeets purchases feed for breeding stock. The bird feed is subject to tax, because a parakeet breeder does not fit the definition of a commercial breeder.

*AUTHORITY: section 144.270, RSMo 1994. Original rule filed Jan. 3, 2000.*

*PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than \$500 in the aggregate.*

*PRIVATE COST: This proposed rule will not cost private entities more than \$500 in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rule with the Department of Revenue, Office of Legislation and Regulations, P.O. Box 629, Jefferson City, MO 65105. To be considered, comments must be received within thirty days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 110—Sales/Use Tax—Exemptions**

**PROPOSED RULE**

**12 CSR 10-110.920 Sales of Grains, Seed, Pesticides, Herbicides and Fertilizers**

*PURPOSE: Sections 144.030.2(1), (22), and (32), RSMo, exempt the sales of certain grains, seed, pesticides, limestone, fertilizer and herbicides. This rule explains the requirements that must be met in order to qualify for these exemptions. Section 144.020.1(3), RSMo, taxes certain utility services. This rule explains the application of this taxing provision for sales to agricultural consumers.*

(1) In general, the sale of grains to be converted into foodstuffs or seed, and limestone, fertilizer, and herbicides used in connection with the growth or production of crops, livestock or poultry is exempt from tax.

(2) Definition of Terms.

(A) Pesticides—Chemicals used to kill pests, especially insects. Pesticides include adjuvants such as crop oils, surfactants, wetting agents and other pesticide carriers used to improve or enhance the effect of a pesticide and the foam used to mark the application of

pesticides and herbicides for the production of crops, livestock or poultry.

(B) Herbicides—Chemical substances used to destroy or inhibit the growth of plants, especially weeds.

(C) Livestock—See 12 CSR 10-110.900.

(3) Basic Application of Tax.

(A) The sale of grain to be converted into foodstuffs ultimately sold in processed form at retail is exempt.

(B) The sale of seed, lime or fertilizer used in producing crops that will be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at retail is exempt.

(C) Sales of pesticides or herbicides used in the production of crops, orchards, aquaculture, livestock or poultry are exempt.

(D) Seed, pesticides and fertilizers sold for nonagricultural use are subject to tax. Sales of fertilizer for lawns, shrubbery and similar ornamental uses and seeds for ornamental purposes are examples of sales subject to tax.

(E) The sale of electricity, water, and gas used for agricultural production is exempt.

(4) Examples.

(A) A pesticide dealer sells pesticides to an orchard to spray on the fruit trees to kill insects. The sale of the pesticide is not subject to tax.

(B) An agricultural chemical dealer sells foam marker to a farmer to aid in determining where herbicides have been sprayed on crops. The sale of the foam marker is not subject to tax.

(C) A seed dealer sells seed, pesticides and fertilizer to a construction company for use on a construction site. These sales are subject to tax.

(D) A pesticide dealer sells fly spray for dairy cattle and rat and mouse poison for use in the dairy barn. The sale of the fly spray is not subject to tax. The sale of the rat and mouse poison is not subject to tax because it is used in the production of an agriculture product.

*AUTHORITY: section 144.270, RSMo 1994. Original rule filed Jan. 3, 2000.*

*PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than \$500 in the aggregate.*

*PRIVATE COST: This proposed rule will not cost private entities more than \$500 in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rule with the Department of Revenue, Office of Legislation and Regulations, P.O. Box 629, Jefferson City, MO 65105. To be considered, comments must be received within thirty days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 30—State Tax Commission  
Chapter 4—Agricultural Land Productive Values**

**PROPOSED AMENDMENT**

**12 CSR 30-4.010 Agricultural Land Productive Values.** Pursuant to section 137.021 requirements, the State Tax Commission proposes that there is no change in the existing Agricultural Land Grades and Values. The State Tax Commission proposes to implement the same use values which are in effect to date.

*PURPOSE: This rule complies with the requirement of section 137.021 to publish a range of productive values for agricultural and horticultural land for the ensuing tax year.*

*PUBLISHER'S NOTE: The publication of the full text of the material that the adopting agency has incorporated by reference in this rule would be unduly cumbersome or expensive. Therefore, the full text of that material will be made available to any interested person at both the Office of the Secretary of State and the office of the adopting agency, pursuant to section 536.031.4, RSMo. Such material will be provided at the cost established by state law.*

(1) Agricultural Land Grades and Values. The following are definitions of agricultural land grades and the productive values of each:

(A) Grade #1. This is prime agricultural land. Condition of soils is highly favorable with no limitations that restrict their use. Soils are deep, nearly level (zero to two percent (0-2%) slope) or gently sloping with low erosion hazard and not subject to damaging overflow. Soils that are consistently wet and poorly drained are not placed in Grade #1. They are easily worked and produce dependable crop yields with ordinary management practices to maintain productivity—both soil fertility and soil structure. They are adapted to a wide variety of crops and suited for intensive cropping. Use value: nine hundred eighty-five dollars (\$985);

(B) Grade #2. These soils are less desirable in one (1) or more respects than Grade #1 and require careful soil management, including some conservation practices on upland to prevent deterioration. This grade has a wide range of soils and minimum slopes (mostly zero to five percent (0-5%)) that result in less choice of either crops or management practices. Primarily bottomland and best upland soils. Limitations—

1. Low to moderate susceptibility to erosion;
2. Rare damaging overflows (once in five to ten (5-10) years);

and

3. Wetness correctable by drainage. Use value: eight hundred ten dollars (\$810);

(C) Grade #3. Soils have more restrictions than Grade #2. They require good management for best results. Conservation practices are generally more difficult to apply and maintain. Primarily good upland and some bottomland with medium productivity. Limitations—

1. Gentle slope (two to seven percent (2-7%));
2. Moderate susceptibility to erosion;
3. Occasional damaging overflow (once in three to five (3-5) years) of Grades #1 and #2 bottomland; and

4. Some bottomland soils have slow permeability, poor drainage, or both. Use value: six hundred fifteen dollars (\$615);

(D) Grade #4. Soils have moderate limitations to cropping that generally require good conservation practices. Crop rotation normally includes some small grain (for example, wheat or oats), hay, or both. Soils have moderately rolling slopes and show evidence of serious erosion. Limitations—

1. Moderate slope (four to ten percent (4-10%));
2. Grade #1 bottomland subject to frequent damaging flooding (more often than once in two (2) years), or Grades #2 and #3 bottomland subject to occasional damaging flooding (once every three to five (3-5) years);
3. Poor drainage in some cases; and
4. Shallow soils, possibly with claypan or hardpan. Use value: three hundred eighty-five dollars (\$385);

(E) Grade #5. Soils are not suited to continuous cultivation. Crop rotations contain increasing proportions of small grain (for example, wheat or oats), hay, or both. Upland soils have moderate to steep slopes and require conservation practices. Limitations—

1. Moderate to steep slopes (eight to twenty percent (8-20%));

2. Grades #2 and #3 bottomland subject to frequent damaging flooding (more than once in two (2) years) and Grade #4 bottomland subject to occasional damaging flooding; and

3. Serious drainage problems for some soils. Use value: one hundred ninety-five dollars (\$195);

(F) Grade #6. Soils are generally unsuited for cultivation and are limited largely to pasture and sparse woodland. Limitations—

1. Moderate to steep slopes (eight to twenty percent (8–20%));
2. Severe erosion hazards present;
3. Grades #3 and #4 bottomland subject to frequent damaging flooding (more than once in two (2) years), and Grade #5 bottomland subject to occasional damaging flooding (once every three to five (3–5) years); and
4. Intensive management required for crops. Use value: one hundred fifty dollars (\$150);

(G) Grade #7. These soils are generally unsuited for cultivation and may have other severe limitations for grazing and forestry that cannot be corrected. Limitations—

1. Very steep slopes (over fifteen percent (15%));
2. Severe erosion potential;
3. Grades #5 and #6 bottomland subject to frequent damaging flooding (more than once in two (2) years);
4. Intensive management required to achieve grass or timber productions; and
5. Very shallow topsoil. Use value: seventy-five dollars (\$75);

(H) Grade #8. Land capable of only limited production of plant growth. It may be extremely dry, rough, steep, stony, sandy, wet or severely eroded. Includes rivers, running branches, dry creek and swamp areas. The lands do provide areas of benefit for wildlife or recreational purposes. Use value: thirty dollars (\$30); and

(I) Definitions. The following are definitions of flooding for purposes of this rule:

1. Damaging flooding. A damaging flood is one that limits or affects crop production in one (1) or more of the following ways:
  - A. Erosion of the soil;
  - B. Reduced yields due to plant damage caused by standing or flowing water;
  - C. Reduced crop selection due to extended delays in planting and harvesting; and
  - D. Soil damage caused by sand and rock being deposited on the land by flood waters;
2. Frequent damaging flooding. Flooding of bottomlands that is so frequent that normal row cropping is affected (reduces row crop selection); and
3. Occasional damaging flooding. Flooding of bottomland that is so infrequent that producing normal row crops is not compromised in most years.

(2) Forest Land and Horticultural Land. The following prescribes the treatment of forest land and horticultural land:

(A) Forest land, whose cover is predominantly trees and other woody vegetation, should not be assigned to a land classification grade based on its productivity for agricultural crops. Forest land of two (2) or more acres in area, which if cleared and used for agricultural crops, would fall into land grades #1–#5 should be placed in land grade #6; or if land would fall into land grades #6 or #7 should be placed in land grade #7. Forest land may or may not be in use for timber production, wildlife management, hunting, other outdoor recreation or similar uses; and

(B) Land utilized for the production of horticultural crops should be assigned to a land classification grade based on productivity of the land if used for agricultural crops. Horticultural crops include fruits, ornamental trees and shrubs, flowers, vegetables, nuts, Christmas trees and similar crops which are produced in orchards, nurseries, gardens or cleared fields.

*AUTHORITY: section 137.021, RSMo [1994] Supp. 1999. Original rule filed Dec. 13, 1983, effective March 12, 1984. For intervening history, please consult the Code of State Regulations. Amended: Filed Dec. 28, 1999.*

*PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than \$500 in the aggregate.*

*PRIVATE COST: Because this proposed amendment does not change the use value per acre placed on agricultural land, the assessed value of agricultural property remains the same, therefore there will be no increased cost to private entities as a result of the proposed amendment.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with Rosemary Kaiser, Administrative Secretary, State Tax Commission of Missouri, P.O. Box 146, Jefferson City, MO 65102, (573) 751-2414. To be considered, comments must be received within thirty days after publication of this notice in the Missouri Register. No public hearing is scheduled.*