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SALUS POPULI SUPREMA LEX ESTO

*“The welfare of the people shall be the supreme law.”*



ROBIN CARNAHAN  
SECRETARY OF STATE

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REGISTER

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Documents will be accepted for filing on all regular workdays from 8:00 a.m. until 5:00 p.m. We encourage early filings to facilitate the timely publication of the *Missouri Register*. Orders of Rulemaking appearing in the *Missouri Register* will be published in the *Code of State Regulations* and become effective as listed in the chart above. Advance notice of large volume filings will facilitate their timely publication. We reserve the right to change the schedule due to special circumstances. Please check the latest publication to verify that no changes have been made in this schedule. To review the entire year's schedule, please check out the website at <http://www.sos.mo.gov/adrules/pubsched.asp>

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**RULES**—Cite material in the *Missouri Register* by volume and page number, for example, Vol. 28, *Missouri Register*, page 27. The approved short form of citation is 28 MoReg 27.

The rules are codified in the *Code of State Regulations* in this system—

Title	Code of State Regulations	Division	Chapter	Rule
1	CSR	10-	1.	010
Department		Agency, Division	General area regulated	Specific area regulated

They are properly cited by using the full citation, i.e., 1 CSR 10-1.010.

Each department of state government is assigned a title. Each agency or division within the department is assigned a division number. The agency then groups its rules into general subject matter areas called chapters and specific areas called rules. Within a rule, the first breakdown is called a section and is designated as (1). Subsection is (A) with further breakdown into paragraph 1., subparagraph A., part (I), subpart (a), item I. and subitem a.

**RSMo**—The most recent version of the statute containing the section number and the date.

**R**ules appearing under this heading are filed under the authority granted by section 536.025, RSMo 2000. An emergency rule may be adopted by an agency if the agency finds that an immediate danger to the public health, safety or welfare, or a compelling governmental interest requires emergency action; follows procedures best calculated to assure fairness to all interested persons and parties under the circumstances; follows procedures which comply with the protections extended by the *Missouri* and the *United States Constitutions*; limits the scope of such rule to the circumstances creating an emergency and requiring emergency procedure, and at the time of or prior to the adoption of such rule files with the secretary of state the text of the rule together with the specific facts, reasons and findings which support its conclusion that there is an immediate danger to the public health, safety or welfare which can be met only through the adoption of such rule and its reasons for concluding that the procedure employed is fair to all interested persons and parties under the circumstances.

**R**ules filed as emergency rules may be effective not less than ten (10) days after filing or at such later date as may be specified in the rule and may be terminated at any time by the state agency by filing an order with the secretary of state fixing the date of such termination, which order shall be published by the secretary of state in the *Missouri Register* as soon as practicable.

**A**ll emergency rules must state the period during which they are in effect, and in no case can they be in effect more than one hundred eighty (180) calendar days or thirty (30) legislative days, whichever period is longer. Emergency rules are not renewable, although an agency may at any time adopt an identical rule under the normal rulemaking procedures.

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

**EMERGENCY RULE**

**12 CSR 10-405.100 Homestead Preservation Credit—Procedures**

*PURPOSE: This rule establishes the procedures for implementation of the Homestead Preservation Credit created by section 137.106, RSMo.*

*EMERGENCY STATEMENT: This regulation explains the procedures for applying for the Homestead Preservation Credit. The application period for this credit is set by statute to begin April 15, 2005. The Department of Revenue finds a compelling governmental interest in ensuring that the public is fully and timely advised of the procedures that will apply to their applications, prior to the April 15, 2005 application period, which requires this emergency action. A proposed rule covering the same subject matter will be published concurrently with this emergency rule. The scope of this emergency rule is limited to the circumstance creating the emergency, which is the need for application procedures prior to the April 15, 2005, application period; and complies with the protections extended in the *Missouri* and *United States Constitutions*. By allowing for full and timely notice to the public of the application procedures, the Department of Revenue believes this emergency rule is fair to all interested persons under the circumstances. If the emergency rule is not enacted procedures will*

*not be available to members of the general public in order to apply for the credit when the application period begins on April 15, 2005. This emergency rule filed March 10, 2005, effective March 20, 2005, and expires September 15, 2005.*

(1) Definition of Terms.

(A) Application year—the calendar year in which the application for property tax credit is filed.

(B) Assessor—the county assessor for the county in which the homestead is located.

(C) Credit year—the calendar year immediately following the application year.

(D) Department—the Missouri Department of Revenue.

(E) Homestead—the dwelling in Missouri owned and occupied by a taxpayer and up to five (5) acres of land surrounding it as is reasonably necessary for use of the dwelling as a home. The dwelling may be a mobile home.

(F) Homestead Preservation Credit—the credit provided pursuant to section 137.106, RSMo.

(G) Levy codes—the nine (9)-digit number used by the Missouri state auditor in the annual property tax compliance report.

(H) Prior year—the calendar year immediately preceding the application year.

(I) Homestead exemption limit—a single, statewide percentage increase in property tax liability from the prior year to the credit year.

(J) Verified eligible owners—taxpayers who have met the qualifications for the Homestead Preservation Credit.

(2) Application of Rule.

(A) A taxpayer must complete an application on the form prescribed by the department. The taxpayer must obtain from the assessor the information the assessor is required to provide on the form. The taxpayer must submit the properly completed application to the department between April 1 and September 30 of the application year. An application postmarked on or before September 30 is timely.

(B) Upon presentation by the taxpayer, the assessor must complete the portion of the application designated for completion by the assessor using the levy codes applicable to the homestead. If an application is presented to the assessor for completion before the assessor has all the information necessary to complete the application, the assessor may hold the application until the information is available and forward the application to the department when it is completed. If the assessor elects to hold the application and forward it to the department, the assessor must submit the properly completed application to the department between April 1 and September 30 of the application year or the application will be denied.

(C) Upon receipt of the application, the department will determine if the taxpayer is a verified eligible owner. The department must provide a list of all verified eligible owners to the county collectors, or in township counties, the county clerk, by December 15 of the application year. By January 15 of the credit year, the collectors or township clerks must provide the department with a list of verified eligible owners who failed to pay property taxes due for the application year, which owners shall be disqualified from receiving property tax credit in the current tax year. If a collector, or a clerk in a township county, is unable to provide this information to the department by January 15 of the credit year, the collector or clerk must provide the information as soon as possible and in no event later than April 1 of the credit year.

(D) The Department of Revenue will calculate the level of appropriations necessary to set the homestead exemption limit for all verifiable homestead owners as follows:

1. In odd application years, the appropriation amount will be the total of all levy amounts for the application year that exceed a five

percent (5%) increase from the prior year's levy on each qualifying homestead property, plus one-quarter of one percent (1/4 of 1%) of the total; and

2. In even application years, the appropriation amount will be the total of all levy amounts for the application year that exceed a two and one-half percent (2.5%) increase from the prior year's levy on each qualifying property, plus one-quarter of one percent (1/4 of 1%) of the total.

(E) The department will provide the appropriation calculation to the Speaker of the House of Representatives, the President Pro Tempore of the Senate, and the Director of the Office of Budget and Planning by January 31 of the credit year. The department will provide an updated calculation, if necessary, no later than April 10 of the credit year.

(F) If funds are appropriated for the Homestead Preservation Credit, the department will set the homestead exemption limit by July 31 of the credit year. If no appropriation is made, then no Homestead Preservation Credit shall apply in that year.

(G) After setting the homestead exemption limit, the department will calculate the credit, if any, applicable to each verified eligible owner. By August 31 of the credit year, the department will send to county collectors and township county clerks:

1. A list of verified eligible owners;
2. The amount of each credit;
3. The certified parcel number of the homestead; and
4. The address of the homestead property.

(H) The department will instruct the state treasurer to distribute the appropriation to the collector's fund in each county to exactly offset the homestead exemption credit being issued, plus one-quarter of one percent (1/4 of 1%) to the county assessment fund. The funds shall be forwarded to the collectors and clerks of township counties by October 1 of the credit year.

(I) In the event an applicant dies or transfers ownership of the homestead property after application but prior to the mailing of the tax bill in the credit year, the credit is void and any money allotted for a credit on the property tax for that property lapses to the state to be credited to the general revenue fund.

*AUTHORITY: section 137.106, RSMo Supp. 2004. Emergency rule filed March 10, 2005, effective March 20, 2005, expires Sept. 15, 2005. A proposed rule covering this same material is published in this issue of the Missouri Register.*

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

**EMERGENCY RULE**

**12 CSR 10-405.200 Homestead Preservation Credit—Qualifications and Amount of Credit**

*PURPOSE: Section 137.106, RSMo provides a credit on property taxes under certain circumstances. This rule describes the requirements to qualify for this credit and the amount of the credit.*

*EMERGENCY STATEMENT: This regulation explains the qualification criteria for the Homestead Preservation Credit. The application period for this credit is set by statute to begin April 15, 2005. The Department of Revenue finds a compelling governmental interest in ensuring that the public is fully and timely advised of the standards that will apply to their applications, prior to the April 15, 2005 application period, which requires this emergency action. A proposed rule covering the same subject matter will be published concurrently with this emergency rule. The scope of this emergency rule is limited to the circumstance creating the emergency, which is the need for qualification standards prior to the April 15, 2005, application peri-*

*od; and complies with the protections extended in the Missouri and United States Constitutions. By allowing for full and timely notice to the public of the qualification standards, the Department of Revenue believes this emergency rule is fair to all interested persons under the circumstances. If the emergency rule is not enacted members of the public will not be able to determine whether or not they qualify for the credit until after the credit application period begins on April 15, 2005. This emergency rule filed March 10, 2005, effective March 20, 2005, and expires September 15, 2005.*

(1) In general, individuals who are at least sixty-five (65) years old on January 1 of the year of application and disabled individuals may receive a credit on their property taxes for their homesteads if those taxes increase more than two and one-half percent (2.5%) in an even numbered year or five percent (5%) in an odd numbered year and the individual's federal adjusted income does not exceed the statutory limit. The amount of the credit is determined by the amount the General Assembly appropriates to fund the credit.

(2) Definition of Terms.

(A) Disabled individual—an individual who is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than twelve (12) months.

(B) Homestead—the dwelling in Missouri owned and occupied by a taxpayer and up to five (5) acres of land surrounding it as is reasonably necessary for use of the dwelling as a home. The dwelling may be a mobile home.

(C) Homestead Preservation Credit—the credit provided pursuant to section 137.106, RSMo.

(D) Maximum upper limit—for applications filed in calendar year 2005, seventy thousand dollars (\$70,000). For later calendar years, the maximum limit will be increased by a percentage equal to the percentage increase since 2005 in the general price level, as defined pursuant to Article X, Section 17 of the Missouri Constitution.

(E) Property tax credit—the credit provided pursuant to sections 135.010-135.035, RSMo.

(3) Application of Rule.

(A) To qualify for the Homestead Preservation Credit, a taxpayer must fit one (1) of the following descriptions:

1. The taxpayer is at least sixty-five (65) years old on January 1 of the year of application or one hundred percent (100%) disabled and owns the homestead in the taxpayer's name only;

2. The taxpayer is at least sixty-five (65) years old on January 1 of the year of application and owns the homestead jointly with a spouse and the spouse is at least sixty (60) years old on January 1 of the year of application; or

3. The taxpayer owns the homestead jointly with a spouse and either the taxpayer or the spouse is one hundred percent (100%) disabled.

(B) To qualify for the Homestead Preservation Credit, the taxpayer's federal adjusted gross income for the tax year preceding the year of application must be equal to or less than the maximum upper limit. If the homestead is owned jointly with a spouse, the joint federal adjusted gross income of the taxpayer and spouse must be equal to or less than the maximum upper limit.

(C) To qualify for the Homestead Preservation Credit, the taxpayer's property tax liability for the homestead, not including any increase due to improvements to the homestead, must increase from the year preceding the application year to the application year by more than two and one-half percent (2.5%) for applications filed in even numbered years or by more than five percent (5%) in odd numbered years.

(D) To qualify for the Homestead Preservation Credit, the taxpayer must have owned and paid property tax in full, including any interest and penalty, on the homestead for the two (2) calendar years prior

to application, and must continue to own it during the year of application and the following year. The taxpayer must pay the property tax in full on the homestead for the year of application by December 31.

(E) The taxpayer does not qualify for the Homestead Preservation Credit if the taxpayer owns the homestead jointly with anyone other than a spouse or the homestead is owned by a trust for the benefit of the taxpayer. A title that provides that the homestead transfers to another on death does not disqualify a taxpayer.

(F) The taxpayer does not qualify for the Homestead Preservation Credit if the assessed value of the homestead increased by more than five percent (5%) due to improvements made in the calendar year prior to application.

(G) A taxpayer who properly claims a property tax credit for the tax year preceding the year in which the application for the Homestead Preservation Credit is filed is disqualified from receiving the Homestead Preservation Credit.

(H) The amount of the credit is the amount by which the increase in the taxpayer's liability from the year preceding the application to the application year, exclusive of any increase due to improvements to the homestead, exceeds a single, statewide percentage increase calculated to use all but one-fourth of one percent (1/4 of 1%) of the amount appropriated by the General Assembly to fund the credit.

(I) The credit is calculated annually based on the increase in liability between the application year and the prior year and does not carry forward to future years.

(4) Examples:

(A) Taxpayer is 65 years old and his wife is 60 years old. The taxpayers are eligible for the Homestead Preservation Credit if they meet the other eligibility criteria.

(B) Taxpayer is 65 years old, but his wife is 55 years old and totally disabled. The taxpayers are eligible for the Homestead Preservation Credit if they meet the other eligibility criteria.

(C) Taxpayer is single and 60 years old. He is totally disabled. Taxpayer is eligible for the Homestead Preservation Credit if he meets the other eligibility criteria.

(D) Taxpayer owns his home jointly with his wife. Their federal adjusted gross income is \$69,000. The taxpayers are eligible for the Homestead Preservation Credit if they meet the other eligibility criteria.

(E) Taxpayer owns his home as an individual. His federal adjusted gross income is \$40,000. His wife's federal adjusted gross income is \$35,000. Taxpayer is not eligible for the Homestead Preservation Credit because the joint federal adjusted gross income exceeds the maximum upper limit of \$70,000.

(F) Taxpayers purchased their home after January 1 two years before the application year. They are not eligible for the Homestead Preservation Credit.

(G) Taxpayers have owned their home for ten years, but they no longer live there. They are not eligible for the Homestead Preservation Credit.

(H) Taxpayers live in a home that is titled in a trust for their benefit. They are not eligible for the Homestead Preservation Credit.

(I) Taxpayer owns his home jointly with his grown daughter. Taxpayer is not eligible for the Homestead Preservation Credit.

(J) Taxpayer owns a life estate in her home, and her son has a right of survivorship. Taxpayer is eligible for the Homestead Preservation Credit if she meets the other eligibility criteria.

(K) Taxpayers own two homes and spend equal time living in each. The taxpayers can claim the Homestead Preservation Credit for only one home which they have designated as their "homestead."

(L) Taxpayers rent their house. They are not eligible for the Homestead Preservation Credit.

(M) Taxpayer's home is located on a ten-acre lot. Taxpayer can only claim the Homestead Preservation Credit for his house and up to five acres around the house that are used for residential purposes.

(N) Taxpayer has owned and occupied a mobile home for ten years. Taxpayer is eligible for the Homestead Preservation Credit if taxpayer meets the other eligibility criteria.

(O) Taxpayers have paid taxes for the past ten years on their home, but last year they paid the taxes late. They paid all penalties and interest due on the late payment. They are eligible for the Homestead Preservation Credit if they meet the other eligibility criteria.

(P) Taxpayers' tax levy increased four percent in a reassessment year. They are not eligible for a Homestead Preservation Credit because the difference in the property tax levy in a reassessment year must exceed five percent.

(Q) Taxpayers' property taxes increased four percent in a non-reassessment year. Taxpayers are eligible for a Homestead Preservation Credit if they meet the other eligibility criteria because the difference in the property tax levy in a non-reassessment year must exceed two and one-half percent.

(R) Taxpayers' home is valued at \$60,000. In the past year they made improvements totaling \$8,000. Taxpayers are not eligible for the Homestead Preservation Credit because the value of the improvements exceeds five percent of the value of the home.

(S) Taxpayers have applied and qualify for the property tax credit pursuant to sections 135.010 to 135.035, RSMo. They are not eligible for the Homestead Preservation Credit based on the same property tax assessment.

(T) Taxpayer lives in the homestead and his wife lives in a nursing home. They cannot apply for both the Homestead Preservation Credit on the jointly owned home and the property tax credit under sections 135.010 to 135.035, RSMo, on the rental amount of the nursing home.

(U) Taxpayers are eligible for a \$100 Homestead Preservation Credit, but the General Assembly did not appropriate funding for the Homestead Preservation Credit. Taxpayers do not receive a Homestead Preservation Credit for the credit year.

(V) Taxpayer is eligible for a \$100 Homestead Preservation Credit, but the General Assembly only appropriates fifty percent of the money required to fund the credit. Taxpayer will receive a reduced Homestead Preservation Credit for the credit year based on the amount appropriated.

*AUTHORITY: section 137.106, RSMo Supp. 2004. Emergency rule filed March 10, 2005, effective March 20, 2005, expires Sept. 15, 2005. A proposed rule covering this same material is published in this issue of the Missouri Register.*

**Title 13—DEPARTMENT OF SOCIAL SERVICES  
Division 40—Family Support Division  
Chapter 110—Fees**

**EMERGENCY RESCISSION**

**13 CSR 40-110.020 Federal Income Tax Refund Offset Fee.** This rule defined how the Family Support Division would collect a fee from custodians for whom the division submitted past-due child and spousal support debts for collection through the federal income tax refund offset program in a IV-D, nonpublic assistance case.

*PURPOSE: This rule is being rescinded so a fee for a tax intercept will not be collected from the custodian.*

*EMERGENCY STATEMENT: The division has determined that an emergency rescission is necessary. The division finds an immediate danger to the health, safety and welfare to the citizens of Missouri. The division finds that this emergency rescission is necessary to preserve a compelling governmental interest in maintaining the quality of life for children in Missouri. A proposed rescission, which covers the same material, is published in this issue of the Missouri Register. The scope of this emergency rescission is limited to circumstances*

*creating the emergency and complies with the protections extended in the **Missouri and United States Constitutions**. The division believes the emergency rescission is fair to all interested persons and parties under the circumstances. This emergency rescission was filed March 17, 2005, effective March 30, 2005, expires September 25, 2005.*

*AUTHORITY: section 454.400.2(5), RSMo 2000. Original rule filed Sept. 10, 2004, effective March 30, 2005. Emergency rescission filed March 17, 2005, effective March 30, 2005, expires Sept. 25, 2005. A proposed rescission covering this same material is published in this issue of the **Missouri Register**.*



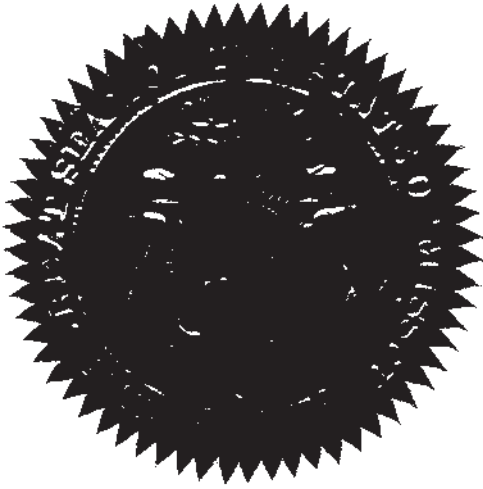
**T**he Secretary of State shall publish all executive orders beginning January 1, 2003, pursuant to section 536.035.2, RSMo Supp. 2003.

## EXECUTIVE ORDER 05-12

WHEREAS, Section 105.454(5), RSMo, requires the Governor to designate those members of his staff who have supervisory authority over each department, division or agency of the state government.

NOW, THEREFORE, I, MATT BLUNT, GOVERNOR OF MISSOURI, by virtue and authority vested in me by the Constitution and laws of the State of Missouri, do hereby designate the following members of my staff as having supervisory authority over the following departments, divisions or agencies:

Office of Administration	Ken McClure
Department of Agriculture	Rob Monsees
Department of Conservation	Rob Monsees
Department of Corrections	Terry Jarrett
Department of Economic Development	Ken McClure
Department of Elementary and Secondary Education	Rob Monsees
Department of Health and Senior Services	Ken McClure
Department of Higher Education	Rob Monsees
Department of Insurance	Terry Jarrett
Department of Labor and Industrial Relations	Terry Jarrett
Department of Mental Health	Ken McClure
Department of Natural Resources	Rob Monsees
Department of Public Safety	Terry Jarrett
Department of Revenue	Ken McClure
Department of Social Services	Ken McClure
Department of Transportation	Chuck Pryor
Missouri Housing Development Commission	Rob Monsees
Boards Assigned to the Governor	Ken McClure
Unassigned Boards and Commissions	Ken McClure



IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Missouri, in the City of Jefferson, on this 8<sup>th</sup> day of March, 2005.

**Matt Blunt**  
**Governor**

**ATTEST:**

**Robin Carnahan**  
**Secretary of State**