

Disinfection Systems - Cost Estimates Ultraviolet (UV) Light (Continued)

Public Entities ≥ 0.05 mgd - < 1.0 mgd

	Capital Costs	O&M Costs	Testing Costs
UV Lamps	\$ 39,300		
UV Lamp Installation	\$ 38,506		
Facility Building/Structure	\$ 39,300		
Subtotal	\$ 117,106		
x 54 Entities	\$ 6,323,724		
O&M Cost		\$ 4,956	
x 54 Entities		\$ 267,624	
25% Contingency	\$ 7,904,655	\$ 334,530	
Testing - Fecal Coliform			\$ 28,788
Total Construction Costs	\$ 7,904,655		
Total Annual O&M and Testing Costs		\$	363,318

Public Entities < 1.0 mgd - < 20 mgd

	Capital Costs	O&M Costs	Testing Costs
UV Lamps	\$ 385,297		
UV Lamp Installation	\$ 297,730		
Facility Building/Structure	\$ 288,973		
Subtotal	\$ 972,000		
x 7 Entities	\$ 6,804,000		
O&M Cost		\$ 65,588	
x 7 Entities		\$ 459,116	
25% Contingency	\$ 8,505,000	\$ 573,895	
Testing - Fecal Coliform			\$ 13,687
Total Construction Costs	\$ 8,505,000		
Total Annual O&M and Testing Costs		\$	587,582

IV. ASSUMPTIONS

The costs assume that all installations are accomplished over a one-year period. Because most facilities will be allowed a schedule up to three years to complete construction of modified treatment systems, the estimated cost will likely be incurred over a three-year period.

Chlorination Disinfection Systems

Cost Estimates were derived from cost estimate data provided by a National Small Flows Clearinghouse fact sheet entitled, 'Chlorine Disinfection.' Cost estimates from outside manufacturers of chlorinating tablet feeders were also used for the smaller WWTFs. The

numbers in the 'Chlorine Disinfection' document were from 1995. All of the cost estimates given below have been adjusted to reflect the cost of equipment, O&M costs, and installation cost for year 2004 using the Engineering News Record Construction Cost Index (CCI). The average CCI for 1995 was 5471 and the current CCI is 6825.

Analytical testing costs were established by averaging the cost of fecal coliform and total residual chlorine testing from ten (10) laboratories in Missouri and neighboring states that provide services to facilities from Missouri. The monitoring frequency of each facility is currently established in their permits and was gathered from a Department of Natural Resources database. The cost of analytical testing of fecal coliform and total residual chlorine was based on these monitoring frequencies.

Assumptions:

- For flows ≤ 0.05 mgd, the average daily discharge flow (ADDF) is 36,000 gallons per day (gpd) and peak flow is 144,000 gpd (peak factor of 4).
- For flows >0.05 mgd and ≤ 1 mgd, the ADDF is 255,000 gpd and peak flow is 894,000gpd (peak factor of 3.5).
- Chlorine dose based on peak flows.
- 10 mg/L dosing concentration.
- Tablet chlorination/dechlorination.

UV Disinfection Systems

Cost estimates were derived from cost estimate data provided by an U.S. Environmental Protection Agency document entitled, 'Ultraviolet Disinfection Technology Assessment.' The numbers in this document were from 1990. All of the cost estimates given below have been adjusted to reflect the cost of equipment, O&M costs, and installation cost for year 2004 using the Engineering News Record Construction Cost Index (CCI). The average CCI for 1990 was 4732 and the current CCI is 6825.

Assumptions:

- For flows ≤ 0.05 mgd, the ADDF is 36,000 gpd and peak flow is 144,000 gpd (peak factor of 4).
- For flows >0.05 mgd and ≤ 1 mgd, the ADDF is 255,000 gpd and peak flow is 894,000 gpd (peak factor of 3.5).
- For flows > 1.0 mgd, the ADDF is 3.6 mgd and peak flow is 10.81 mgd (peak factor of 3).
- 58-inch arc UV lamps were used.
- UV lamps need replacement once per year.
- 1 UV kilowatt = 37 lamps/1 mgd.
- Number of lamps are based on peak flows.
- Cost for constructing a building is approximately equals the cost of lamps for facilities using less than 100 lamps.
- Cost for constructing a building is approximately 75% the cost of lamps for facilities using more than 100 lamps.
- Lagoons were not used for UV disinfection cost.
- Includes redundancy and additional spare lamps.

**FISCAL NOTE
PRIVATE COST**

I. RULE NUMBER

<i>Rule Number and Name:</i>	10 CSR 20-7.031 Water Quality Standards
<i>Type of Rulemaking:</i>	Proposed Amendment

This rulemaking includes revisions that ensure that state water quality standards (WQS) are functionally equivalent to federal standards and that improve the clarity, specificity and effectiveness of the rule. In summary, the revisions include the following:

Clean Water Act Section 101(a) use designations: The department is providing a recommendation which responds to the U.S. Environmental Protection Agency (EPA) request that Missouri expand its classification system to currently unclassified waters, or otherwise satisfy the rebuttable presumption of “fishable/swimmable” uses as required by Section 101(a) of the federal Clean Water Act. EPA notified the department of this deficiency by letter on September 8, 2000 following a previous triennial review. More recently, on August 4, 2010, the Washington University Interdisciplinary Environmental Clinic, on behalf of the Missouri Coalition for the Environment, filed suit against EPA to compel the agency to take official action on this deficiency in Missouri rule;

Clean Water Act use designation definitions: Addition of a new use designation for Exceptional Aquatic Community will allow for better implementation and protection of aquatic communities in rule. No water body segments are being proposed for this new use designation with this rulemaking;

Addition of variance authorizing provisions: This provision would provide the basis for recommending variances to WQS when standards are not achievable through traditional regulatory approaches;

Revision of schedule of compliance language: This revision removes the current three-year maximum duration for complying with water quality-based effluent limitations. The department is revising the existing language to provide consistency with federal regulations at 40 CFR 122.47;

New or revised Clean Water Act Section 304(a) numeric water quality criteria: Additions and revisions to state water quality criteria based on review of federal criteria developed pursuant to Section 304(a) of the federal Clean Water Act. This modification would bring Missouri’s WQS up-to-date with the latest version of federal Section 304(a) criteria for most pollutants;

Revised numeric water quality criteria for phenol: In response to an October 12, 2010 petition to the Missouri Clean Water Commission by the Associated Industries of Missouri, the department is proposing revised numeric water quality criteria for phenol. This revision will follow the approach and methods used by EPA in developing new Section 304(a) criteria for phenol;

Revised numeric water quality criteria for sulfate and chloride: In response to a February 5, 2010 petition to the Missouri Clean Water Commission by the Missouri Agribusiness Association, the department is proposing revised numeric water quality criteria for sulfate and chloride. This revision will follow the approach and methods used by the State of Iowa to revise its water quality criteria for these parameters;

Revised numeric water quality criteria for dissolved oxygen: The department is proposing revisions to the dissolved oxygen criteria for the protection of aquatic life currently found in rule. These revisions will follow the approach and methods used by EPA in developing Section 304(a) criteria for dissolved oxygen;

Addition of Missouri Department of Conservation and Other Lakes: This revision would add 8 lakes managed by the Missouri Department of Conservation (MDC), and 38 other lakes with existing uses identified by the department, to the classified waters in Table G;

Changes to the designation of Whole Body Contact Recreation and Secondary Contact Recreation as a result of Use Attainability Analyses: These changes are results from the last series of Use Attainability Analyses (UAAs) conducted in 2007 and 2008. This action would include adding whole body contact recreation (WBC) use to 23 stream segments where this use is attainable or existing, designating secondary contact recreation (SCR) to 221 stream segments where existing SCR uses were observed, and removing the WBC use on 111 stream segments where this use is unattainable;

Responding to EPA's October 29, 2009 decision on the Mississippi River: The department is also responding to EPA's October 29, 2009 decision that new or revised water quality standards are needed to satisfy the requirements of the federal Clean Water Act for a 28.6-mile segment of the Mississippi River around St. Louis that flows from North Riverfront Park to the confluence with the Meramec River. Based on an overall weight of evidence, the department affirms the current designation of Secondary Contact Recreation (SCR) and associated SCR bacteria criterion for this segment;

Revised delineation and mileages of water body segments: These improvements use more accurate Geographic Information System (GIS) data to refine delineations of start and end points of water body segments and recalculate stream mileages; and

Correction of Typographical Errors: These changes would correct several typographical errors discovered after the effective date of the last revisions to the WQS in 2009.

II. SUMMARY OF FISCAL IMPACT

This proposed amendment will cost private entities up to \$29,256,539 in the aggregate for the construction of wastewater treatment system upgrades. In addition, private entities will pay up to \$19,395,982 in the aggregate annually for system operation, maintenance and reporting. It is anticipated that the operation, maintenance and reporting costs will recur over the life of the rule

and will vary with inflation. The majority of costs to private entities are from implementation of federal Clean Water Act Section 101(a) presumed “fishable/swimmable” uses for currently unclassified waters; all other revisions are not anticipated to cost private entities.

Table G, H and Use Designation Dataset – Clean Water Act Section 101(a) Use Designations and Changes to the Designation of Whole Body Contact Recreation and Secondary Contact Recreation as a Result of Use Attainability Analyses

<i>Estimate of the number of entities by class which would likely be affected by the adoption of the proposed rule.</i>	<i>Classification by types of the business entities which would likely be affected.</i>	<i>Estimate in the aggregate as to the cost of compliance with the rule by the affected entities.</i>
917 facilities may be required to install a disinfection system to comply with the bacteria standard applicable to waters with recreational uses.	Privately owned facilities operating domestic wastewater treatment facilities (WWTFs) under a state discharge permit. Examples include: municipal and government-owned facilities with wastewater treatment.	Construction Cost = \$29,256,539 Operation and Maintenance (O&M) Cost = \$19,395,982 - see further breakdown of costs in worksheets below -
880 (544 - Chlorination, 336 - Ultraviolet Light)	Private facilities that do not presently disinfect wastewater discharges with design flows of less than or equal to 0.05 million gallons per day (mgd)	Construction Cost = \$24,158,600 O&M Cost = \$15,935,092
36 (19 - Chlorination, 17 - Ultraviolet Light)	Private facilities that do not presently disinfect wastewater discharges with design flows of greater than 0.05 mgd but less than or equal to 1.0 mgd	Construction Cost = \$2,870,878 O&M Cost = \$3,290,585
1 (1 - Chlorination)	Private facilities that do not presently disinfect wastewater discharges with design flows of greater than 1.0 mgd but less than or equal to 20.0 mgd	Construction Cost = \$2,227,061 O&M Cost = \$170,305
0	Private facilities that do not presently disinfect wastewater discharges with design flows of greater than 20.0 mgd	\$0

Table A1, A2, and A3 - Changes to the Numeric Criteria for Section 304(a), phenol, sulfate, chloride and dissolved oxygen criteria

<i>Estimate of the number of entities by class which would likely be affected by the adoption of the proposed rule.</i>	<i>Classification by types of the business entities which would likely be affected.</i>	<i>Estimate in the aggregate as to the cost of compliance with the rule by the affected entities.</i>
0	Because these changes make the state's criteria consistent with the federal criteria, the fiscal impact of these changes are a result of federal regulations, and therefore already exist. No increase in fiscal impact is expected from this proposed state rule.	\$0

III. WORKSHEET

**Disinfection Systems - Cost Estimates
 Chlorination**

Private Entities < 0.05 mgd

	Capital Costs	O&M Costs	Testing Costs
Chlorinator	\$ 1,500		
Dechlorinator	\$ 1,500		
Contact Basin	\$ 7,000		
Subtotal	\$ 10,000		
x 544 Entities	\$ 5,440,000		
Chemicals		\$ 20,000	
Misc.		\$ 2,000	
Subtotal		\$ 22,000	
x 544 Entities		\$ 11,968,000	
25% Contingency	\$ 6,800,000	\$ 14,960,000	
Testing - Fecal Coliform			\$ 106,321
Testing - Total Residual Chlorine			\$ 67,135
Subtotal			\$ 173,456
Total Construction Costs	\$ 6,800,000		
Total Annual O&M and Testing Costs		\$	15,133,456

Private Entities > 0.05 mgd - < 1.0 mgd

	Capital Costs	O&M Costs	Testing Costs
Chlorinator	\$ 2,500		
Dechlorinator	\$ 2,500		
Contact Basin	\$ 11,100		
Subtotal	\$ 16,100		
x 19 Entities	\$ 305,900		
Chemicals		\$ 122,827	
Misc.		\$ 10,000	
Subtotal		\$ 132,827	
x 19 Entities		\$ 2,523,713	
25% Contingency	\$ 382,375	\$ 3,154,641	
Testing - Fecal Coliform			\$ 2,709
Testing - Total Residual Chlorine			\$ 1,710
Subtotal			\$ 4,419
Total Construction Costs	\$ 382,375		
Total Annual O&M and Testing Costs		\$	3,159,060

Disinfection Systems - Cost Estimates Chlorination (Continued)

Private Entities > 1.0 mgd - < 20 mgd

	Capital Costs	O&M Costs	Testing Costs
Chlorinator	\$ 1,234,933		
Dechlorinator	\$ 387,760		
Uniform Fire Code	\$ 158,956		
Subtotal	\$ 1,781,649		
x 1 Entities	\$ 1,781,649		
O&M Cost		\$ 136,020	
x 1 Entities		\$ 136,020	
25% Contingency	\$ 2,227,061	\$ 170,025	
Testing - Fecal Coliform			\$ 172
Testing - Total Residual Chlorine			\$ 108
Subtotal			\$ 280
Total Construction Costs	\$ 2,227,061		
Total Annual O&M and Testing Costs		\$	170,305

Disinfection Systems - Cost Estimates Ultraviolet (UV) Light

Private Entities < 0.05 mgd

	Capital Costs	O&M Costs	Testing Costs
UV Lamps	\$ 13,870		
UV Lamp Installation	\$ 13,590		
Facility Building/Structure	\$ 13,870		
Subtotal	\$ 41,330		
x 336 Entities	\$ 13,886,880		
O&M Cost		\$ 1,750	
x 336 Entities		\$ 588,000	
25% Contingency	\$ 17,358,600	\$ 735,000	
Testing - Fecal Coliform			\$ 66,636
Total Construction Costs	\$ 17,358,600		
Total Annual O&M and Testing Costs		\$	801,636

Disinfection Systems - Cost Estimates Ultraviolet (UV) Light (Continued)

Private Entities ≥ 0.05 mgd - ≤ 1.0 mgd			
	Capital Costs	O&M Costs	Testing Costs
UV Lamps	\$ 39,300		
UV Lamp Installation	\$ 38,506		
Facility Building/Structure	\$ 39,300		
Subtotal	\$ 117,106		
x 17 Entities	\$ 1,990,802		
O&M Cost		\$ 4,956	
x 17 Entities		\$ 84,252	
25% Contingency	\$ 2,488,503	\$ 105,315	
Testing - Fecal Coliform			\$ 26,210
Total Construction Costs	\$ 2,488,503		
Total Annual O&M and Testing Costs		\$	131,525

IV. ASSUMPTIONS

The costs assume that all installations are accomplished over a one-year period. Because most facilities will be allowed a schedule up to three years to complete construction of modified treatment systems, the estimated cost will likely be incurred over a three-year period.

Chlorination Disinfection Systems

Cost Estimates were derived from cost estimate data provided by a National Small Flows Clearinghouse fact sheet entitled, 'Chlorine Disinfection.' Cost estimates from outside manufacturers of chlorinating tablet feeders were also used for the smaller WWTFs. The numbers in the 'Chlorine Disinfection' document were from 1995. All of the cost estimates given below have been adjusted to reflect the cost of equipment, O&M costs, and installation cost for year 2004 using the Engineering News Record Construction Cost Index (CCI). The average CCI for 1995 was 5471 and the current CCI is 6825.

Analytical testing costs were established by averaging the cost of fecal coliform and total residual chlorine testing from ten (10) laboratories in Missouri and neighboring states that provide services to facilities from Missouri. The monitoring frequency of each facility is currently established in their permits and was gathered from a Department of Natural Resources database. The cost of analytical testing of fecal coliform and total residual chlorine was based on these monitoring frequencies.

Assumptions:

- For flows ≤ 0.05 mgd, the average daily discharge flow (ADDF) is 36,000 gallons per day (gpd) and peak flow is 144,000 gpd (peak factor of 4).
- For flows >0.05 mgd and ≤ 1 mgd, the ADDF is 255,000 gpd and peak flow is 894,000gpd (peak factor of 3.5).

- Chlorine dose based on peak flows.
- 10 mg/L dosing concentration.
- Tablet chlorination/dechlorination.

UV Disinfection Systems

Cost estimates were derived from cost estimate data provided by an U.S. Environmental Protection Agency document entitled, 'Ultraviolet Disinfection Technology Assessment.' The numbers in this document were from 1990. All of the cost estimates given below have been adjusted to reflect the cost of equipment, O&M costs, and installation cost for year 2004 using the Engineering News Record Construction Cost Index (CCI). The average CCI for 1990 was 4732 and the current CCI is 6825.

Assumptions:

- For flows ≤ 0.05 mgd, the ADDF is 36,000 gpd and peak flow is 144,000 gpd (peak factor of 4).
- For flows >0.05 mgd and ≤ 1 mgd, the ADDF is 255,000 gpd and peak flow is 894,000 gpd (peak factor of 3.5).
- For flows > 1.0 mgd, the ADDF is 3.6 mgd and peak flow is 10.81 mgd (peak factor of 3).
- 58-inch arc UV lamps were used.
- UV lamps need replacement once per year.
- 1 UV kilowatt = 37 lamps/1 mgd.
- Number of lamps are based on peak flows.
- Cost for constructing a building is approximately equals the cost of lamps for facilities using less than 100 lamps.
- Cost for constructing a building is approximately 75% the cost of lamps for facilities using more than 100 lamps.
- Lagoons were not used for UV disinfection cost.
- Includes redundancy and additional spare lamps.

**Title 11—DEPARTMENT OF PUBLIC SAFETY
Division 45—Missouri Gaming Commission
Chapter 9—Internal Control System**

PROPOSED RULE

11 CSR 45-9.108 Minimum Internal Control Standards (MICS)—Chapter H

PURPOSE: This rule establishes the internal controls for Chapter H of the Minimum Internal Control Standards.

PUBLISHER’S NOTE: The secretary of state has determined that the publication of the entire text of the material which is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here. The Minimum Internal Control Standards may also be accessed at <http://www.mgc.dps.mo.gov>.

(1) The commission shall adopt and publish minimum standards for internal control procedures that in the commission’s opinion satisfy 11 CSR 45-9.020, as set forth in *Minimum Internal Control Standards (MICS) Chapter H—Casino Cashiering*, which has been incorporated by reference herein, as published by the Missouri Gaming Commission, 3417 Knipp Dr., PO Box 1847, Jefferson City, MO 65102. Chapter H does not incorporate any subsequent amendments or additions as adopted by the commission on October 26, 2011.

AUTHORITY: section 313.004, RSMo 2000, and sections 313.800 and 313.805, RSMo Supp. 2010. Original rule filed Oct. 31, 2011.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE OF PUBLIC HEARING AND NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Missouri Gaming Commission, PO Box 1847, Jefferson City, MO 65102. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. A public hearing is scheduled for January 11, 2012, at 10:00 a.m., in the Missouri Gaming Commission’s Hearing Room, 3417 Knipp Drive, Jefferson City, Missouri.

**Title 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 41—General Tax Provisions**

PROPOSED AMENDMENT

12 CSR 10-41.010 Annual Adjusted Rate of Interest. The director proposes to amend section (1).

PURPOSE: The director of revenue proposes to amend section (1) to reflect the interest to be charged on unpaid, delinquent taxes during calendar year 2012.

(1) Pursuant to section 32.065, RSMo, the director of revenue upon official notice of the average predominant prime rate quoted by com-

mercial banks to large businesses, as determined and reported by the Board of Governors of the Federal Reserve System in the Federal Reserve Statistical Release H.15(519) for the month of September of each year has set by administrative order the annual adjusted rate of interest to be paid on unpaid amounts of taxes during the succeeding calendar year as follows:

Calendar Year	Rate of Interest on Unpaid Amounts of Taxes
1995	12%
1996	9%
1997	8%
1998	9%
1999	8%
2000	8%
2001	10%
2002	6%
2003	5%
2004	4%
2005	5%
2006	7%
2007	8%
2008	8%
2009	5%
2010	3%
2011	3%
2012	3%

AUTHORITY: section 32.065, RSMo 2000. Emergency rule filed Oct. 13, 1982, effective Oct. 23, 1982, expired Feb. 19, 1983. Original rule filed Nov. 5, 1982, effective Feb. 11, 1983. For intervening history, please consult the *Code of State Regulations*. Emergency amendment filed Oct. 24, 2011, effective Jan. 1, 2012, expires June 28, 2012. Amended: Filed Oct. 24, 2011.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate. This proposed amendment will result in no change to the interest rate charged on delinquent taxes from that of 2011.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate. This proposed amendment will result in no change in the interest rate charged on delinquent taxes from that of 2011. The actual number of affected taxpayers is unknown. See detailed fiscal note for further explanation.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legal Services Division, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**FISCAL NOTE
PUBLIC COST**

I. RULE NUMBER

Rule Number and Name:	12 CSR 10-41.010 Annual Adjusted Rate of Interest
Type of Rulemaking:	Proposed Amendment

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
Counties	Because the 2012 interest rate imposed on delinquent taxes will be at the same rate imposed in 2011, the aggregate impact on public entities will be less than \$500.
Cities	
Special Taxing Districts	

III. WORKSHEET

The proposed amendment sets the rate of interest for 2012 at 3%, the same rate as 2011.

The future amount of past due taxes is unknown. Because the 2012 interest rate imposed on delinquent taxes will be the same rate imposed in 2011, there will be no additional fiscal impact for public entities.

	Current Rule – 3%	Proposed Amendment – 3%
Past due tax amount	\$100.00	\$100.00
Interest amount	3.00	3.00
Total Amount Due	\$103.00	\$103.00

IV. ASSUMPTIONS

Pursuant to section 32.065, RSMo, the director of revenue is mandated to establish an annual adjusted rate of interest based upon the adjusted prime rate charged by banks during September of that year as set by the Board of Governors of the Federal Reserve rounded to the nearest full percentage.

The actual bank prime loan rate noted by the Federal Reserve in 2011 was 3.25%. Rounded to the nearest whole percentage results in a 3% interest rate.

**FISCAL NOTE
PRIVATE COST**

I. RULE NUMBER

Rule Number and Name:	12 CSR 10-41.010 Annual Adjusted Rate of Interest
Type of Rulemaking:	Proposed Amendment

II. SUMMARY OF FISCAL IMPACT

Estimate of the number of entities by class which would likely be affected by adoption of the proposed rule	Classification by types of the business entities which would likely be affected:	Estimate in the aggregate as to the cost of compliance with the rule by the affected entities:
Any taxpayer with delinquent tax.	Any taxpayer with delinquent tax.	Because the 2012 interest rate imposed on delinquent taxes will be at the same rate imposed in 2011, the aggregate impact on private entities will be less than \$500.

III. WORKSHEET

The proposed amendment sets the rate of interest for 2012 at 3%, the same rate as 2011.

The future amount of past due taxes is unknown. Because the 2012 interest rate imposed on delinquent taxes will be the same rate imposed in 2011, there will be no additional cost to private entities.

	Current Rule – 3%	Proposed Amendment – 3%
Past due tax amount	\$100.00	\$100.00
Interest amount	3.00	3.00
Total Amount Due	\$103.00	\$103.00

IV. ASSUMPTIONS

Pursuant to section 32.065, RSMo, the director of revenue is mandated to establish an annual adjusted rate of interest based upon the adjusted prime rate charged by banks during September of that year as set by the Board of Governors of the Federal Reserve rounded to the nearest full percentage.

The actual bank prime loan rate noted by the Federal Reserve in 2011 was 3.25%. Rounded to the nearest whole percentage results in a 3% interest rate.

ROBIN CARNAHAN
SECRETARY OF STATE
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**THIS ISSUE CONTAINS
TWO PARTS**

END OF PART I