
Rules of
Department of Revenue
Division 20—Highway Reciprocity Commission
Chapter 3—Apportion Registration

Title	Page
12 CSR 20-3.010 Apportion Registration.....	3

**Title 12—DEPARTMENT OF
REVENUE**

**Division 20—Highway Reciprocity
Commission**

Chapter 3—Apportion Registration

12 CSR 20-3.010 Apportion Registration

PURPOSE: The Highway Reciprocity Commission has the authority to negotiate and to enter reciprocal agreements with other jurisdictions. This rule explains the provisions under which apportioning of registration fees with other jurisdictions can be accomplished.

Editor's Note: The secretary of state has determined that the publication of this rule in its entirety would be unduly cumbersome or expensive. The entire text of the material referenced has been filed with the secretary of state. This material may be found at the Office of the Secretary of State or at the headquarters of the agency and is available to any interested person at a cost established by state law.

(1) Whenever the Highway Reciprocity Commission has entered into an agreement providing for the payment of taxes and fees on an apportionment basis with another jurisdiction, the operator of a fleet of vehicles based in any one (1) of the contracting jurisdictions must register his/her fleet under the agreement. The International Registration Plan (IRP) and *State of Missouri Highway Reciprocity Commission Instruction Manual* provide specific details and procedures and will be furnished upon request from the Missouri Highway Reciprocity Commission.

(A) Fleet vehicles bearing a Missouri apportioned base plate must in fact be based at an established place of business where operational records of that fleet are maintained and mileage must be accrued by the fleet in Missouri.

(B) When referring to a Missouri corporation, a Missouri county or township personal property tax receipt must be submitted. If the information or documents cannot be furnished within thirty (30) days after receipt of initial letter of request, a full fee Missouri license must be purchased to perform any intrastate operation.

(2) Except as otherwise provided by the appendix of bilateral agreements and if applicable agreements, understandings or declarations so provide between the contracting states, a fleet is defined as one (1) or more vehicles, except recreational vehicles, vehicles displaying restrictive plates, city pickup and delivery vehicles, buses used in trans-

portation of chartered parties if registered in an IRP jurisdiction and government-owned vehicles, used in two (2) or more jurisdictions that proportionally register vehicles and used for the transportation of persons, or designed, used or maintained primarily for the transportation of property and—

(A) Is a power unit having a gross vehicle weight in excess of twenty-six thousand pounds (26,000 lbs.);

(B) Is a power unit having three (3) or more axles, regardless of weight; or

(C) Is used in combination, when the weight of the combination exceeds twenty-six thousand pounds (26,000 lbs.) gross vehicle weight.

(3) Vehicles, or combinations of vehicles, having a gross vehicle weight of twenty-six thousand pounds (26,000 lbs.) or less, two (2)-axle vehicles and buses used in transportation of chartered parties may be proportionally registered at the option of the registrant.

(4) Vehicles which have paid full fee Missouri registration shall not be included as part of a proportional fleet.

(5) Mileage records for only the power unit need be kept and filed with the commission of the state.

(6) An operator may divide his/her vehicles into two (2) or more separate fleets provided records for each fleet are maintained, the registrant has an established place of business and mileage is accrued by that fleet. Mileage traveled by vehicles in one (1) fleet may not be included on the application for another fleet.

(7) The operator must keep accurate and complete mileage records for the period of twelve (12) consecutive months immediately prior to July 1 of the year immediately preceding the commencement of the registration or license year for which proportional registration is sought. Applicants may estimate mileage for a fleet anticipating operation in Missouri for the first registration period, expanded operations and if mileage was not accrued in an IRP jurisdiction during the reporting period. Estimated mileage by the applicant will not be acceptable if the operator has registered with the Highway Reciprocity Commission under a different or assumed name for the same or a similar operation.

(8) In-jurisdiction miles means the total number of miles operated by a fleet of propor-

tionally registered vehicles in a jurisdiction during the preceding year. In those cases where the registrant operated a fleet of proportionally registered vehicles in jurisdictions that require no apportionment and grant reciprocity, the base jurisdiction shall add the miles to the in-jurisdiction miles. The Highway Reciprocity Commission reserves the privilege to adjust the mileage percentage by the addition or deletion of nonapportional states' miles.

(9) Total miles means the total number of miles operated by a fleet of proportionally registered vehicles in all jurisdictions during the preceding year. Total fleet mileage to be reported for any vehicle which was deleted from or added to the proportional fleet during the fiscal year reporting period shall be only those miles generated by the vehicle while the vehicle was part of the proportional fleet during the fiscal year reporting period.

(10) Operational records means documents supporting miles traveled in each jurisdiction and total miles traveled such as fuel reports, trip sheets and logs. The records must be preserved for a period of the three (3) preceding years.

(11) Vehicles proportionally registered and displaying the Missouri credentials shall be deemed properly registered in all jurisdictions where proportionally registered for any type of movement or operation provided the registrant has proper interstate or intrastate authority from the appropriate regulatory agency or is exempt from regulation by the regulatory agency.

(12) Missouri law forbids the granting of an exemption by the Highway Reciprocity Commission from any or all registration fees to any motor vehicle owners or operators duly licensed in another jurisdiction where substantially equivalent exemptions are not extended by that jurisdiction to vehicles which are duly licensed in this jurisdiction.

(13) Household goods movers may be registered in the base state of the agent, referred to in this rule as service representative, the equipment shall be registered in the service representative's name and that of the carrier as lessee with the apportionment of fees according to the combined records of the service representative and those of the carrier. Records must be kept or made available in the service representative's base jurisdiction. If the base jurisdiction is of the carrier, the equipment shall be registered by and in the name of the carrier and that of the service

representative as lessor with the apportionment of fees according to the records of the carrier and the service representative which must include intrastate miles operated by those vehicles applicable under this agreement, and the records must be kept or made available in the base jurisdiction of the carrier. Service representatives properly registered under this election shall be fully registered for operations under their own authority as well as under the authority of the carrier.

(14) Owner-operators who lease their vehicles to motor carriers shall accomplish registration as follows:

(A) The owner-operator (lessor) may be the registrant and the vehicle shall be registered in the name of the owner-operator with the apportionment of fees according to the operational records of the owner-operator. The identification plates and cab cards shall be the property of the lessor; and

(B) The lessee may be the registrant and the vehicle shall be registered by the carrier, but in both the owner-operator's name and that of the carrier as lessee, with the apportionment of fees according to the records of the carrier. The identification plates and cab cards shall be the property of the lessee for registration purposes.

(15) Vehicles of owner-operators that are not proportionally registered or not fully registered in a jurisdiction having a separate reciprocity agreement with the jurisdiction in which the vehicle is being operated shall be subject to the trip permit requirements.

(16) Registration of Rental Vehicles.

(A) A rental fleet means five (5) or more vehicles rented or offered for rent with or without drivers; the giving of possession and control of vehicles for a specified period of time, and which are designated as a rental fleet. A rental contract will be required to be carried in the vehicle.

1. The rental company shall be the registrant and the vehicle shall be registered by the rental company with the apportionment of fees according to the records of the rental company.

2. The identification plates and cab cards shall be the property of the rental company for registration purposes.

(B) Rental and leasing fleets owned by any person or firm engaged in the business of renting and leasing vehicles for rent or lease with or without drivers, the giving of possession and control of a vehicle for a specified period of time and construed as a long-term

lease, and which are designated as a rental or leasing fleet shall register as follows:

1. The rental company shall be the registrant and the vehicles shall be registered by the rental company, but in both the rental and leasing company's name and that of the carrier as lessee, with the apportionment of fees according to the records of the rental company;

2. The identification plates and cab cards shall be the property of the rental and leasing company for registration purposes; and

3. The rental and leasing company must designate if the carrier is using the vehicles as a private carrier or hauling for hire.

(C) One (1)-Way Vehicles. Trucks of less than twenty-six thousand pounds (26,000 lbs.) gross vehicle weight operated as a part of an identifiable one (1)-way fleet will allocate vehicles to the respective jurisdictions based on the following mileage factor: Total miles traveled by all one (1)-way vehicles in State X divided by total miles traveled by all one (1)-way vehicles in all states equals percent. After having so registered the percentage of the total one (1)-way fleet in those jurisdictions, all trucks of the one (1)-way fleet so qualified will be allowed to perform both interstate and intrastate movements in all jurisdictions.

(17) Vehicles which are licensed for the full license year on the original application shall have until the last day of February to display the proportional credentials of Missouri.

(18) Once an owner has operated a fleet into Missouri without the payment of fees, the carrier cannot again operate any vehicle on the highways of Missouri on reciprocity until the payment of the required fees.

(19) All commercial motor vehicles shall be registered on a calendar year basis. Vehicles being registered for the first time in Missouri as a proportional fleet of vehicles which have not been operated as part of a fleet in the member jurisdictions before April 1 and July 1 may pay three-fourths (3/4) the annual fee, between July 1 and October 1—one-half (1/2) the annual fee, and on and after October 1—one-fourth (1/4) the annual fee. This section shall not prevent the proportional registration at reduced fees for operators which have not entered Missouri with vehicles before the date of reduced fees provided in section 301.030(3), RSMo.

(20) Properly prepared proportional applications will be accepted, subject to an audit. The secretary may refuse to accept applica-

tions which list unrealistic mileage or number of vehicles. All plates and cab cards and reciprocal exemptions are subject to cancellation and revocation in the event of erroneous issuance or if any fees remain unpaid.

(21) All identifying credentials must be the original issued and carried upon the vehicle to which it has been assigned at all times and displayed to any appropriate official upon request.

(22) Additions and deletions to a fleet may be made for the payment of the transfer fee only if the deleted vehicle has been permanently removed from fleet service by wreckage or change of ownership, change of base point, extensive repairs, expiration or cancellation of lease. Additions may be made to a fleet when new vehicles are acquired by purchase or lease and the same number of vehicles are to be removed from service without the payment of additional registration charges. However, additions and deletions to a fleet will not be accepted when the carrier's file indicates that past additions and deletions were only temporary or for the purpose of allowing two (2) or more vehicles to operate on the payment of one (1) fee for the registration year.

(23) If a vehicle is deleted or added to the proportional application, the vehicle must also be deleted or added to the proportional application of all other states listed on the original application. Once a vehicle has been deleted, the same vehicle cannot later be added back to the application for the license year without the payment of additional fees unless a credit is due.

(24) If an operator elects to delete a vehicle, the credentials must be removed by the operator and returned to the Highway Reciprocity Commission with a supplemental application for the transfer of proportional credentials or credit which may be used on a later supplemental application within the current registration year. Vehicles registered in excess of fifty-four thousand pounds (54,000 lbs.) shall receive a refund or credit of the Missouri registration fees based on the calendar quarters remaining before expiration of the license plate if in accordance with section 301.120, RSMo.

(25) Telegraphic authority or temporary authorization will be issued for forty-five (45) days for Missouri-base licensed vehicles and thirty (30) days for vehicles based in a member jurisdiction in lieu of proportional registration and licenses so that a vehicle may

immediately operate upon the highways of Missouri unless the secretary has cause to believe that the applicant will not forward immediately the fees and old credentials due the state of Missouri. A Missouri-base licensed vehicle may have one (1) fifteen (15)-day telegraphic extension. Copies of the telegram or temporary authorization must be carried in the vehicles at all times when no cab cards are available and displayed upon request of any official. If the secretary determines that telegraphic authority is being abused or temporary authorities are unaccountable, the secretary can revoke or suspend the privileges for either six (6) months or one (1) year and until all the required fees are paid. Revocation of privileges will be reviewed not later than one (1) year after implementation of the suspension.

(26) Trip Leasing.

(A) An apportioned operator may lease equipment to another apportioned fleet operator and the lessor shall be responsible for reporting on the proportional application the miles traveled by the leased equipment. The lessee shall be the person using and operating the equipment by the lease agreement. The leased vehicle must bear proportional credentials and be operated only in the jurisdiction to which fees have been paid or a trip permit will be required.

(B) An apportioned vehicle may be leased to a nonapportioned carrier in any IRP jurisdiction. The lessor shall be responsible for reporting the mileage traveled by the leased equipment. The leased vehicle must bear proportional credentials and can be operated in Missouri only if fees have been paid to Missouri, otherwise a trip permit will be required.

(C) Full fee Missouri carriers may temporarily lease proportionally registered vehicles bearing proper Missouri credentials, provided the apportioned carrier reports the mileage traveled while the equipment is under lease. The Missouri full fee carrier must send a report of mileage traveled by the leased equipment to the apportioned carrier.

(27) The nonfleet operator in a prorate state may be required to apply for a reciprocity cab card from the Highway Reciprocity Commission.

(28) A Missouri certificate of ownership (title) for a leased or rented vehicle shall not be required for a registrant if the motor vehicle is otherwise properly and duly registered under the provisions of the IRP. A copy of the valid title and a copy of the lease must be submitted with the registration application.

(29) The Highway Reciprocity Commission reserves the power to fix and collect a reasonable fee to cover the costs of handling and issuing all credentials or other evidence of proper registration necessary for operating a motor vehicle in this state. In every event, the charge made against owners-operators from other jurisdictions will be at least equal to charges directed against Missouri-based owners-operators by other jurisdictions.

(30) Personal Property Tax Receipt Required. A tax receipt or a statement certified by the county or township collector of the county or township in which the applicant's property was assessed showing payment of the personal property tax or that no tax is due by a Missouri applicant is a prerequisite to the registration of motor vehicles.

(31) Federal Use Tax Receipt Required. Highway motor vehicles that have a taxable gross weight of fifty-five thousand pounds (55,000 lbs.) or more are taxable. Proof of payment of Federal Use Tax or that no tax is due is a prerequisite to the registration of a motor vehicle.

(32) Liability Insurance. Effective July 1, 1987 each Missouri-based registrant must maintain liability insurance coverage or provide proof of self-insurance, if applicable, on all vehicles bearing a Missouri-apportioned license plate. Proof of liability insurance coverage is a prerequisite to the registration of a motor vehicle.

(33) Vehicles Operated Solely in Intrastate Commerce. Notwithstanding any other provision of law, no reciprocity shall be granted under any statute or agreement for the operation of any commercial motor vehicle within Missouri solely in intrastate commerce, but all vehicles so engaged must be duly registered and licensed in Missouri.

(34) Does Not Cover Division of Transportation Fees. Nothing in these rules shall be interpreted to govern any provisions or agreements as to reciprocity concerning the Division of Transportation's fees and charges. All questions concerning the fees and charges of the Division of Transportation are to be determined exclusively by the reciprocal agreements entered into by the Division of Transportation, Department of Economic Development.

(35) Nothing in this rule shall be interpreted to govern any provisions or agreements as to motor fuel taxes, except for motor fuel taxes assessed or collected pursuant to the

International Fuel Tax Agreement. All questions concerning the fees and charges relating to motor fuel taxes, other than motor fuel taxes pursuant to the International Fuel Tax Agreement, are to be determined by the Department of Revenue, Tax Administration Bureau, Special Fuel Tax Section.

AUTHORITY: sections 142.621 and 301.275, RSMo 1986 and 142.167, RSMo Supp. 1990. Original rule filed July 22, 1965, effective Aug. 1, 1965. Amended: Filed Oct. 28, 1974, effective Nov. 7, 1974. Amended: Filed Oct. 15, 1986, effective Jan. 30, 1987. Amended: Filed Nov. 1, 1991, effective March 9, 1992.*

**Original authority: 301.275, RSMo 1958.*

Brady Motorfrate, Inc. v. State Tax Commission, 517 SW2d 133 (1974). Court concluded that the statute under which this rule was promulgated did not expressly or by implication provide for the automatic modification of the agreement by one of the contracting states (Missouri) upon the occurrence of a breach of the terms of the agreement by any other contracting state (Iowa), and does not countenance, authorize or compel unilateral retaliatory action following such a breach.