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RULES REVIEW

The State Tax Commission undertook the task of reviewing all code of state regulations within our jurisdiction as found in Title 12, Division 30.

As part of our review, the State Tax Commission set aside two days to receive public testimony and provided for public comment for three months. The comment period and hearings allowed taxpayers to identify regulations that are ineffective, unnecessary, or unduly burdensome. The comment period and hearings further allowed the State Tax Commission to incorporate comments and advice from taxpayers into our review.

After the comment period and hearings, the Commission reviewed each and every regulation within our jurisdiction. The review allowed the Commission to identify:

- Regulations essential to the welfare of Missouri taxpayers;
- Regulations for which the costs outweighed their benefit;
- Process to measure the effectiveness of regulations deemed to be essential to the welfare of Missouri taxpayers;
- Less restrictive alternatives to the current regulations;
- Regulations based upon sound technical, economic, and relevant information; and
- Regulations that do not unduly or adversely affect Missouri citizens, customers of the State, or the competitive environment in Missouri.

The Commission, after hearings, comment period and review, made recommendations for amendments and rescissions to Title 12, Division 30, which were approved by the Governor's Office. After approval of the changes, the rules were amended as follows:

Rescissions:

- 12 CSR 30-2.015, Utility Property to be Assessed Locally and by the State Tax Commission
- 12 CSR 30-3.025, Collateral Estoppel

- 12 CSR 30-3.040, Subpoenas and Discovery
- 12 CSR 30-3.050, Procedure: Motions and Stipulations
- 12 CSR 30-3.060, Exchange of Exhibits, Prefiled Direct Testimony and Objections
- 12 CSR 30-3.065, Appraisal Evidence
- 12 CSR 30-3.070, Prehearing
- 12 CSR 30-3.080, Hearing and Disposition of Appeals
- 12 CSR 30-3.085, Mediation of Appeals

Amendments:

- 12 CSR 30-1.010(8), General Organization
- 12 CSR 30-1.020, Meetings and Hearings

Code of State Regulations may be found at:

<https://www.sos.mo.gov/adrules/csr/csr>