

Title 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 44—Miscellaneous Fees and Taxes

EMERGENCY AMENDMENT

12 CSR 10-44.100 Excess Traffic Violation Revenue. The director proposes to amend the purpose, and sections (1) and (2).

PURPOSE: This amendment is necessary to reflect the substantial repeal of section 302.341.2, RSMo, the replacement of that section with similar obligations in section 479.359, RSMo, and the creation of new obligations in sections 479.350 to 479.372, RSMo.

*EMERGENCY STATEMENT: Sections 479.350 through 479.372, RSMo, as amended by Senate Bill No. 5 of the 98th General Assembly (2015), made substantial changes to the previously existing procedures and laws regarding municipal courts and traffic violations. Included in the changes were some technical matters and minor relocation of existing obligations into other sections, but primarily the legislation imposes new and different obligations on municipal courts as well as cities, towns, villages, and counties. The legislation, effective August 28, 2015, grants the Department of Revenue authority to promulgate regulations to effectuate the purposes of the bill. To comply with the new provisions of the law, cities, towns, villages, and counties will require guidance regarding the dates and obligations imposed by the law, many of which will be due to occur as soon as December 31, 2015, and before a proposed rule could be final. As a result the Department of Revenue finds a compelling governmental interest which requires an early effective date to permit the effective functioning of government and avoid additional disruption related to the delay of the implementation of this bill. A proposed amendment, which covers the same material, is published in this issue of the **Missouri Register**. The scope of this emergency amendment is limited to the circumstances creating the emergency and complies with the protections extended in the **Missouri** and **United States Constitutions**. The Department of Revenue believes this emergency amendment is fair to all interested persons and parties under the circumstances. Emergency amendment was filed September 1, 2015, becomes effective September 11, 2015, and expires March 8, 2016.*

*PURPOSE: [Section 302.341, RSMo] Sections 479.350 to 479.372, RSMo, provide[s] for cities, towns, [and] villages, **and counties** to **file certain addendums and** remit to the Department of Revenue any amount from fines, **bond forfeitures**, and court costs for **minor** traffic violations occurring [on state highways] **within cities, towns, villages, and counties** that are in excess of [thirty-five percent (35%)] **a statutory percentage** of its total annual general operating [budget] **revenue**. This rule explains the procedure for remitting the excess amount to the department.*

(1) *[In general, any city, town, or village that receives more than thirty-five percent (35%) of its general operating revenue from fines and court costs for traffic violations occurring on state highways must submit the amount in excess of the thirty-five percent (35%) to the Department of Revenue]* **Definitions. For purposes of this rule and any determinations required to be made under sections 479.350 to 479.372, RSMo, the following definitions apply:**

(A) **“Annual general operating revenue”—as defined in section 479.350(1), RSMo;**

(B) **“Court costs”—as defined in section 479.350(2), RSMo;**

(C) **“Minor traffic violation”—as defined in section 479.350(3), RSMo;**
and

(D) **“Statutory percentage”—the percentage of annual general operating revenue applicable to the city, town, village, or county pursuant to section 479.359, RSMo.**

(2) *[Basic Application of Rule.]* **Submission of Excess Revenue.**

(A) *[At the end of each city, town, or village’s fiscal year, the city, town, or village must calculate the percent of its general operating revenue that is derived from traffic fines and court costs for traffic violations that occur on state highways.*

(B) *If the city, town, [or] village, or county, received more than [thirty-five percent (35%)] the applicable statutory percentage of its annual general operating revenues [are derived] from [traffic] fines, bond forfeitures, and court costs for minor traffic violations [on state highways], the [excess amount] amount in excess of the applicable statutory percentage must be remitted to the department.*

(C) *[Payment to the department should occur by the last day of the second month immediately following the end of the city, town, or village’s fiscal year.]* **Any city, town, village, or county shall remit the amount in excess of the applicable statutory percentage to the Department of Revenue at the same time as the addendum is filed with the State Auditor. The city, town, [or] village, or county must clearly mark the payment as “Excess Traffic Fees” and must include a copy of the addendum required by section 479.359, RSMo, with the payment.**

(D) *[If the city, town, or village determines it has not derived more than thirty-five percent (35%) of its general operating revenues from traffic fines and court costs for traffic violations on state highways, it does not need to report that fact to the department.]* **Any city, town, village, or county that fails to file its addendums required by sections 479.359 and 479.360, RSMo, or that fails to timely remit the correct amount of revenue in excess of the applicable statutory percentage at the same time as the addendum is filed with the State Auditor, shall be subject to the penalties and remedies set forth in sections 479.350 to 479.372, RSMo.**

*AUTHORITY: section [302.341.2, RSMo Supp. 2010] **479.359, RSMo, as amended by Senate Bill 5, 98th General Assembly (2015).** Emergency amendment filed Sept. 1, 2015 effective Sept. 11, 2015, expires March 8, 2016. A proposed amendment covering this same material is published in this issue of the **Missouri Register.***