

**TITLE 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 16—Cigarette Tax**

**12 CSR 10-16.170 Adjustments to the Distribution of St. Louis County Cigarette Tax Funds Pursuant to the Federal Decennial Census**

*PURPOSE: This rule explains the information required from each city and unincorporated St. Louis County if there is a change in its population as a result of an adjustment to its population by the United States Census Bureau or as a result of an annexation or consolidation.*

(1) The department will base the distribution of St. Louis County cigarette tax monies, on the population determined in the latest federal decennial census that determines the total population of the county and all the political subdivisions in the county.

(2) If the United States Census Bureau amends the decennial census the department will amend the population used for distribution purposes under the following conditions:

(A) The county or political subdivision affected by the amendment to the census must notify the department of the amendment;

(B) The county or political subdivision must provide the department a copy of the official written notification of the amendment from the United States Census Bureau; and

(C) If the adjustment redistributes total population within the county, the notification must include any population change for unincorporated St. Louis County. (3) Upon receipt of proper written notification, the department will adjust population figures for future distributions, but will not change any distribution made before notification was received by the department.

(4) For adjustments to the St. Louis County population count as a result of annexations or consolidations—

(A) Each political subdivision must file with the department a certified copy of the annexation or consolidation election results or a certified copy of the ordinance approving the annexation or consolidation;

(B) The political subdivision must provide the department with official written notification from the United States Census Bureau of the amount of population in the area annexed or consolidated;

(C) The official notification must also indicate which political subdivision(s) lost population through annexation or consolidation; and

(D) If the department receives notification before the fifteenth day of the month, the tax will be distributed using the new information beginning with the next distribution. If notification is received after the fifteenth day of the month, the tax will be distributed

using the new information beginning with the second distribution following receipt of the notification by the department.

*AUTHORITY: section 66.351, RSMo 2016. \* Original rule filed March 4, 1991, effective July 8, 1991. Amended: Filed Sept. 30, 2005, effective April 30, 2006. Amended: Filed April 5, 2023, effective Oct. 30, 2023.*

*\*Original authority: 66.351, RSMo 1992.*