

**TITLE 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 23—Motor Vehicle**

**12 CSR 10-23.090 Back the Blue Special Plate Donation Processing**

*PURPOSE: This rule codifies Back the Blue Special Plate Donation distribution procedures authorized in section 301.3175, RSMo.*

(1) Distribution of donations made directly to the Department of Revenue will be disbursed to the Missouri Law Enforcement Memorial Foundation at a reasonable frequency set forth by the Director of Revenue, but no less frequently than twice each fiscal year.

*AUTHORITY: section 301.3175, RSMo Supp. 2025. \* Original rule filed Aug. 28, 2019, effective March 30, 2020. Amended: Filed Aug. 18, 2025, effective Feb. 28, 2026.*

*\*Original authority: 301.3175, RSMo 2019, amended 2023.*