

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

**12 CSR 10-23.295 Witnessing Proof of Federal Heavy Vehicle Use Tax Payment or Exemption**

*PURPOSE: Section 301.025, RSMo, prohibits the director of revenue from registering any vehicle subject to Federal Heavy Vehicle Use Tax unless the applicant submits proof of payment or exemption. This rule clarifies what constitutes proof of payment or exemption of the Federal Heavy Vehicle Use Tax imposed by Section 4481 of the **Internal Revenue Code**.*

*PUBLISHER'S NOTE: The secretary of state has determined that publication of the entire text of the material that is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.*

(1) All applications (new or renewal) for a commercial motor vehicle registration with a licensed gross weight of fifty-five thousand pounds (55,000 lbs.) or above must be accompanied by proof that federal heavy vehicle use tax has been paid on the vehicle or that the vehicle is tax exempt. Acceptable proof includes—

(A) Schedule 1 to the federal Heavy Highway Vehicle Use Tax Return, Form 2290 appropriately stamped paid or received by the Internal Revenue Service; or

(B) A copy of the front and back of the applicant's cancelled check made payable to the Internal Revenue Service for the heavy vehicle use tax and the applicant's copy of Schedule 1 to Form 2290.

(2) Proof of tax payment or tax exemption is not required for—

(A) Federal, state, city, and county owned vehicles;

(B) American Indian tribal governments;

(C) Vehicles owned by the American National Red Cross, a nonprofit volunteer fire department, ambulance association, rescue squad, or mass transportation authorities;

(D) Commercial vehicles traveling fewer than five thousand (5,000) miles annually;

(E) Agriculture vehicles traveling fewer than seven thousand five hundred (7,500) miles annually;

(F) Vehicles not considered highway motor vehicles;

(G) Qualified blood collector vehicles used by qualified blood collector organizations; or

(H) Vehicles purchased no more than sixty (60) days prior to the date of application for registration.

(3) The Heavy Highway Vehicle Use Tax Return, Form 2290, and the Schedule 1 to Form 2290 are incorporated by reference and made a part of this rule as published by United States Internal Revenue Service, and available at [www.irs.gov](http://www.irs.gov) or by request at Harry S Truman State Office Building, 301 W. High Street, Jefferson City, MO 65101, dated April 19, 2023. This rule does not incorporate any subsequent amendments or additions.

*AUTHORITY: section 301.025, RSMo 2016. \* Original rule filed May 27, 1986, effective Aug. 25, 1986. Amended: Filed June 1, 2007, effective Nov. 30, 2007. Amended: Filed July 17, 2023, effective Feb. 29, 2024. Amended: Filed Aug. 28, 2025, effective Feb. 28, 2026.*

*\*Original authority: 301.025, RSMo 1951, amended 1974, 1984, 1987, 1995, 1997, 1998, 1999, 2000, 2004, 2005.*