## TITLE 12- DEPARTMENT OF REVENUE

## Division 10 – Director of Revenue Chapter 2 – Income Tax

## ORDER OF RULEMAKING

By the authority vested in the director of revenue under section 32.057.2, RSMo 2016, 136.120, RSMo 2016, 143.436, RSMo Supp. 2022, and 143.961, RSMo 2016, the director adopts a rule as follows:

## 12 CSR 10-2.436 SALT Parity Act Implementation is adopted.

A notice of proposed rulemaking containing the text of the proposed rule was published in the Missouri Register on February 1, 2023 (48 MoReg 3). No changes have been made in the proposed rule, so it is not reprinted here. This proposed rule becomes effective thirty (30) days after publication in the Code of State Regulations.

SUMMARY OF COMMENTS: No comments were received.