

TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 7—Special Motor Fuel Use Tax

12 CSR 10-7.320 Adjustments to the Distribution of Funds Allocated Pursuant to Article IV, Section 30(a) of the Missouri Constitution as Referenced in Section 142.345, RSMo

PURPOSE: This rule explains the information required from each city, town, or village 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 population used for the distribution of motor fuel tax pursuant to Article IV, Section 30(a)1(2), shall be the latest federal decennial census.
- (2) In the event that the latest census is amended by the United States Census Bureau due to a correction in the census, the Department of Revenue shall amend the population for distribution purposes under the following conditions:
 - (A) Notification of the correction to the last federal decennial census shall be received from the city, town, or village which is affected by the correction in the census;
 - (B) The notification of the population change shall be accompanied by the official written notification from the United States Census Bureau;
 - (C) If the adjustment redistributes the total population within the state, the population of those cities, towns, or villages affected shall be indicated; and
 - (D) If the adjustment changes the total population of the state and the population of the city, town, or village, the notice shall indicate the adjustment to the total population and to the city, town, or village affected.
- (3) Upon receipt of the official written notification, the department shall adjust the population figures prospectively.
- (4) For adjustments to the population as a result of annexation or consolidation—
 - (A) Each city, town, or village shall file with the director a certified copy of the annexation election results or a certified copy of the ordinance approving the annexation or consolidation;
 - (B) The city, town, or village shall also file with the director official written notification from the United States Census Bureau of the population in the annexed or consolidated area, as shown by the last federal decennial census;
 - (C) The official written notification shall also indicate which city, town, village or unincorporated area lost population as a result of the annexation or consolidation; and
 - (D) If the director of revenue receives notification before the fifteenth day of the month, the tax imposed by section (4) shall be distributed and allocated using the new

information beginning with the next distribution. If notification is received after the fifteenth day of the month, the tax imposed by section (4) shall be distributed and allocated using the new information beginning with the second distribution following receipt of the notification by the director.

AUTHORITY: sections 136.120 and 144.705, RSMo 2016. Original rule filed March 4, 1991, effective July 8, 1991. Amended: Filed July 25, 2023, effective March 30, 2024.*

**Original authority: 136.120, RSMo 2016, and 144.705, RSMo 1959.*