

TITLE 12- DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 9 – Corporate Income Tax

ORDER OF RULEMAKING

By the authority vested in the Director of Revenue under section 147.120, RSMo 2016, the Director rescinds a rule as follows:

12 CSR 10-9.280 Limitations on Collection of Tax, Refunds **is rescinded.**

A notice of proposed rulemaking containing the text of the proposed rescission was published in the *Missouri Register* on July 3, 2023 (48 MoReg 1279). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The Department of Revenue received no comments during the thirty (30) day review.