

**TITLE 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 9—Corporation Franchise Tax**

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

(Rescinded December 30, 2023)

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.250. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.280, effective Jan. 1, 2000. Rescinded: Filed May 22, 2023, effective Dec. 30, 2023.*