

Title 12 - DEPARTMENT OF REVENUE
Division 10 - Director of Revenue
Chapter 111- Sales/Use Tax- Machinery And Equipment Exemptions

ORDER OF RULEMAKING

By the authority vested in the director of revenue under section 144.270 and 144.705, RSMo, the director adopts a rule as follows:

12 CSR 10-111.060 Material Recovery Processing Plant Exemption, as defined in Section 144.030, RSMo. **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on November 15, 2021 (46 MoReg 2157). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.