

**TITLE 12 – DEPARTMENT OF REVENUE**  
**Division 10 – Director of Revenue**  
**Chapter 16 – Cigarette Tax**

**PROPOSED AMENDMENT**

**12 CSR 10-16.090 Purchase on Deferred Payment Basis.** The department is amending section (5) and updating the authority statutes.

*PURPOSE: The department is updating when the required forms were last modified and our statutory authority.*

*PURPOSE: This rule clarifies the reporting requirements, surety bond requirements, and the approval necessary for purchases of tax stamps on the deferred payment basis.*

*PUBLISHER'S NOTE: The secretary of state has determined that publication of the entire text of the material that is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.*

(5) The Assignment of Certificate of Deposit, Form 4172, revised [April 2021] **January 2024**, Irrevocable Letter of Credit, Form 2879, revised [April 2021] **January 2024**, and the Surety Bond, Form 331, revised [September 2022] **December 2024**, are incorporated by reference, as published by the Missouri Department of Revenue, and can be found at [www.dor.mo.gov](http://www.dor.mo.gov) or the Harry S Truman State Office Building, 301 West High Street, Jefferson City, MO 65105. This rule does not incorporate any subsequent amendments or additions.

*AUTHORITY: sections 66.380, 136.030, 136.120, 149.015, [149.021,] **149.025**, and 210.320, RSMo 2016. \* Cigarette Tax Regulation 5 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Amended: Filed Feb. 18, 1983, effective June 11, 1983. Amended: Filed Jan. 31, 1994, effective July 30, 1994. Amended: Filed Sept. 30, 2005, effective April 30, 2006. Amended: Filed Aug. 7, 2023, effective March 30, 2024. Amended: Filed July 16, 2025.*

*\*Original authority: 66.380, RSMo 1967, amended 1993, 1995; 136.030, RSMo 1945, amended 1947, 1949, 1965; 136.120, RSMo 1945; 149.015, RSMo 1974, amended 1982, 1993, 1994, 2001, 2005; 149.021, RSMo 1974, amended 1982; and 210.320, RSMo 1939, amended 1969, 1976, 1978, 1993, 1995.*

*Public Cost: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*Private Cost: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 West High Street, Room 218, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*