

**TITLE 12 DEPARTMENT OF REVENUE**  
**Division 10 – Director of Revenue**  
**Chapter 23 – Motor Vehicle**

**12 CSR 10-23.090 Back the Blue Special Plate Donation Processing.** The department is amending the purpose statement and section (1).

*PURPOSE: This rule is being updated to clarify the distribution of funds received from this special plate.*

*PURPOSE: This rule codifies Back the Blue Special Plate Donation **distribution** procedures authorized in section 301.3175], as amended by the 101st General Assembly, TAFP HB 898] RSMo.*

(1) *[Payment of the initial ten-dollar (\$10.00) contribution by registrants who do not present a receipt issued by the Missouri Law Enforcement Memorial Foundation may be made directly to the Department of Revenue at the time of application for the Back the Blue special plate, and distribution]* **Distribution** of donations made directly to the Department of Revenue will be disbursed to the Missouri Law Enforcement Memorial Foundation at a reasonable frequency set forth by the Director of Revenue, but no less frequently than twice each fiscal year.

*AUTHORITY: section 301.3175, RSMo Supp. [2019] **2024**. \* Original rule filed Aug. 28, 2019, effective March 30, 2020. Amended: Filed August 18, 2025.*

*\*Original authority: 301.3175, RSMo 2019.*

*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.*