

TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 2—Income Tax

12 CSR 10-2.740 Adoption Tax Credit. The department is amending sections (4) - (6), (8), (10) and deleting sections (11) and (12).

PURPOSE: This rule is being updated to remove old apportionment-related language that applied to previous fiscal years and to fix grammatical errors.

PURPOSE: Section 135.327, RSMo, provides a tax credit for nonrecurring adoption expenses incurred in the adoption of a child. This rule, among other things, interprets section 135.327, RSMo, and other sections related to this credit; specifies how the credit shall be applied for or assigned, sold, or transferred; sets forth some aspects of the handling of Pre-2024 Credits and Post-2024 Credits; and establishes the order under which a reduction in the credit shall occur pursuant to section 135.335, RSMo.

(1) As used in this rule, the following terms shall have the following meanings:

(A) “Adoption Tax Credit Limit” means ten thousand dollars (\$10,000) or, for each tax year beginning on or after January 1, 2024, ten thousand dollars (\$10,000) adjusted annually for the increase in cost-of-living, if any, as of the preceding July over the level of July of the immediately preceding year of the Consumer Price Index for All Urban Consumers;

(B) “Pre-2024 Credit” means an Adoption Tax Credit issued for a tax year beginning on or before December 31, 2023;

(C) “Post-2024 Credit” means an Adoption Tax Credit issued for a tax year beginning on or after January 1, 2024.

(2) An individual residing in this state who proceeds in good faith to adopt a child may be eligible for an Adoption Tax Credit. A business entity providing funds to an employee to enable that employee to proceed in good faith with the adoption of a child may be eligible for an Adoption Tax Credit. The tax credit is limited to the lesser of the Adoption Tax Credit Limit or the actual amount of nonrecurring adoption expenses incurred in the adoption of the child.

(A) Example—Taxpayer Moving to Another State: A taxpayer residing in Missouri proceeds in good faith to adopt a child, and the child is placed in the taxpayer’s home in 2023. The taxpayer incurred \$8,000 of nonrecurring adoption expenses in 2023, and the taxpayer has Missouri income tax of \$6,000 for the 2023 tax year. The taxpayer may apply for an Adoption Tax Credit in the amount of \$4,000 for the 2023 tax year. In 2025, the taxpayer is not a resident of Missouri because the taxpayer moves to and becomes a resident of Oklahoma. The adoption is also finalized in 2025. The taxpayer has Missouri income tax of \$3,000 for the 2025 tax year. The taxpayer is ineligible to apply for an Adoption Tax Credit for the 2025 tax year.

(3) The lesser of one-half (1/2) of the actual amount of nonrecurring adoption expenses, or one-half (1/2) of the Adoption Tax Credit Limit for the tax year in which the child is placed in the adoptive parent's home, may be used to reduce the income tax on the adoptive parent's individual income tax return, or to reduce the state tax liability of the business entity, for the tax year in which the child is placed in the adoptive parent's home. The remaining one-half (1/2) of the tax credit, up to one-half (1/2) of the Adoption Tax Credit Limit for the tax year in which the adoption is finalized, may be used to reduce the income tax of the adoptive parent, or reduce the state tax liability of the business entity, for the tax year the adoption is finalized. The combined total of the portion of the tax credit for the tax year in which the child is placed in the adoptive parent's home and the portion of the tax credit for the tax year in which the adoption is finalized must not exceed the Adoption Tax Credit Limit for the tax year in which the adoption is finalized.

(A) Example—Same Year for Adoption Placement and Finalization: A child is placed in the home and the adoption is finalized in 2024. The taxpayer incurred \$15,000 in nonrecurring adoption expenses. Assume for purposes of this example that the Adoption Tax Credit Limit for 2024 is \$10,050. The taxpayer has applied for, and the department has approved, an Adoption Tax Credit for \$10,050. The taxpayer has income tax of \$6,000 for the 2024 tax year. The taxpayer may use \$6,000 against income tax for the 2024 tax year and may request a refund for the remaining \$4,050.

(B) Example—Different Adjacent Years for Adoption Placement and Finalization: A child is placed in the home in 2023. The adoption is finalized in 2024. The individual incurred \$15,000 in nonrecurring adoption expenses in 2023, but none in 2024. Assume for purposes of this example that the Adoption Tax Credit Limit for 2024 is \$10,050. The individual has income tax of \$4,000 for 2023. Because this portion of the credit is limited to 50% of the Adoption Tax Credit Limit for the year that the child is placed in the home, the individual can apply for \$5,000 in 2023. This is a Pre-2024 Credit, so the individual can redeem \$4,000 of this portion of the credit against the 2023 income tax and may carry forward the remaining \$1,000 of the credit for up to four (4) subsequent tax years. The individual may apply for a \$5,025 credit for 2024.

(C) Example—Different Non-Adjacent Years for Adoption Placement and Finalization: A child is placed in the home in 2023. The adoption is finalized in 2025. Assume for purposes of this example that the Adoption Tax Credit Limit for 2025 is \$10,100. The individual incurred \$15,000 in nonrecurring adoption expenses in 2022 and 2023. The individual has income tax of \$6,000 for 2023 and should apply for \$5,000 of the Adoption Tax Credit for that year (50% of the Adoption Tax Credit Limit for that year). Because the adoption was not finalized until 2025, the individual has no credit available for 2024. For 2025, the individual may apply for \$5,050 of the Adoption Tax Credit.

(D) Example—Carryforward from First Year: A child is placed in the home in 2023. The adoption is finalized in 2025. Assume for purposes of this example that the Adoption Tax Credit Limit for 2025 is \$10,100. The individual incurred \$15,000 in nonrecurring adoption expenses in 2022 and 2023. The individual has income tax of \$3,000 for each of the tax years 2023 and for 2024. The individual may apply for \$5,000 of the Adoption Tax Credit for tax year 2023. If the

application is approved, the individual may use \$3,000 of the \$5,000 available credit against income tax for 2023 and, because this is a Pre-2024 Credit, may carry forward and use \$2,000 of that credit against 2024 income tax. The individual may then apply for \$5,050 of the Adoption Tax Credit for tax year 2025.

(E) Example—Less Than Maximum Nonrecurring Adoption Expenses Incurred: A child is placed in the home in 2023. The adoption is finalized in 2025. Assume for purposes of this example that the Adoption Tax Credit Limit for 2025 is \$10,100. The individual incurred a total of \$8,000 in nonrecurring adoption expenses in 2022 and 2023. The individual has income tax of \$3,000 for each of the tax years 2023 and for 2024. The individual should apply for \$4,000 of the Adoption Tax Credit (\$8,000 nonrecurring adoption expenses x 50%) for tax year 2023. If the application is approved, the individual may use \$3,000 of the \$4,000 available credit for 2023 and, because this is a Pre-2024 Credit, may carry forward and use \$1,000 of the credit against 2024 income tax. The individual should then apply for the remaining \$4,000 of the Adoption Tax Credit for tax year 2025.

(F) Example—Foster Care Placement Leading to Adoption: A child is placed in the home under a foster care arrangement in 2023. In 2024, the taxpayer begins to proceed in good faith with the adoption of the child. In 2025, the adoption is finalized. In 2024, the individual incurred \$8,000 in nonrecurring adoption expenses. In this circumstance, the taxpayer may apply for \$4,000 of the Adoption Tax Credit for tax year 2024, which is treated as the year in which the child is placed in the home for purposes of adoption and this credit. The taxpayer may apply for the remaining \$4,000 of the Adoption Tax Credit for the tax year 2025.

(4) The Pre-2024 Credit used by an adoptive parent may not exceed the income tax for the tax year, and the Pre-2024 Credit used by a business entity may not exceed the business entity's state tax liability on the return for which the credit is claimed for the tax year. The portion of a Pre-2024 Credit which may otherwise be used for the tax year in which the child is placed in the home, but which exceeds the tax due for that tax year, shall not be refunded but may be carried forward and used against the taxpayer's tax due for the subsequent four (4) tax years from the tax year the child is placed in the home. The portion of a Pre-2024 Credit which may otherwise be used for the tax year in which the adoption is finalized, but which exceeds the tax due, shall not be refunded but may be carried forward and used against the taxpayer's tax due for the subsequent four (4) tax years from the tax year the adoption is finalized. If a taxpayer has carried Pre-2024 Credits forward to a tax year for which the taxpayer also has Post-2024 Credits, the taxpayer may designate on the tax return whether the Pre-2024 Credits or Post-2024 Credits shall first be applied to the tax liability for that tax year. If no designation is made, the department will apply Pre-2024 Credits to a tax liability before applying Post-2024 Credits to that liability.

(A) Example—Pre-2024 Credit and Post-2024 Credit Redeemed in Same Year: A child is placed in the home in 2023. The adoption is finalized in 2024. Assume for purposes of this example that the Adoption Tax Credit Limit for 2024 is \$10,050. The individual incurred \$15,000 in nonrecurring adoption expenses in 2022 and 2023. The individual has income tax of \$3,000 for tax year 2023 and income tax of \$1,000 for 2024. The individual may apply for \$5,000 of the Adoption Tax Credit for tax year 2023. If the application is approved, the individual may use

\$3,000 of the \$5,000 available credit for 2023. Because this is a Pre-2024 Credit, the individual has \$2,000 remaining to carry forward. The individual applies for and is approved for a credit of \$5,025 for tax year 2024. The individual claims all of the credits with the individual's tax year 2024 return but does not designate on the tax return whether the Pre-2024 Credit or the Post-2024 Credit shall first be applied against the tax year [2025] **2024** liability. Therefore, the department first applies the Pre2024 Credit to the \$1,000 liability, leaving the taxpayer with \$1,000 of a Pre-2024 Credit to carry forward. The department then issues an income tax refund for the Post-2024 Credit in the amount of \$5,025.

(5) Only one (1) credit of up to the Adoption Tax Credit Limit is available for each child that is adopted. *[For a fiscal year beginning on or after July 1, 2024, in]* **In** the event that an individual and a business entity both apply to claim a credit for the same child under section 135.327, RSMo, the earlier-filed application will take precedence over the later-filed application. If there are simultaneous application filings *[or if the relevant fiscal year begins before July 1, 2024,]* then, in the event that an individual and a business entity both apply to claim a credit for the same child under section 135.327, RSMo, the individual's application to claim the credit will take precedence over the business entity's application to claim the credit. In no event may the combined total of credit allowed to an individual and a business exceed the Adoption Tax Credit Limit amount for the same child, and in no event may a business entity and an individual use the same nonrecurring adoption expenses to determine the tax credit amount for which they are eligible. The preceding sentence applies regardless of whether the nonrecurring adoption expenses were paid using funds provided by a business entity to an individual employee.

[(A) Example—Fiscal Year Begins Before July 1, 2024: In 2023, Jane Smith was an employee of ABC Corp. As part of an employee benefit program, ABC Corp. provided Jane Smith with \$10,000 in funds for nonrecurring adoption expenses, which Jane Smith then spent on those nonrecurring adoption expenses. The employment agreement between ABC Corp. and Jane Smith specified that only ABC Corp., and not Jane Smith, would be allowed to include those nonrecurring adoption expenses on an application for this tax credit. The child adopted by Jane Smith was placed in her home and the adoption was finalized in 2023. In January of 2024, Jane Smith ended her employment with ABC Corp. In February of 2024, ABC Corp. filed its application for the Adoption Tax Credit for the \$10,000 in funds it provided to her. In March of 2024, Jane Smith filed her application for the \$10,000 in nonrecurring adoption expenses she paid using the funds provided by ABC Corp. The cumulative tax credit maximum was not reached for that fiscal year, which was a fiscal year beginning before July 1, 2024. After the end of the application period, the department will approve Jane Smith's application for the \$10,000 credit and will deny ABC Corp.'s application, because only one \$10,000 credit is allowed for each child adopted. This does not eliminate any private cause of action ABC Corp. may have against Jane Smith in connection with her employment agreement.]

(6) To apply for the Adoption Tax Credit, the taxpayer must attach a completed form MO-ATC to the return for the tax year in which the child is placed in the adoptive parent's home or for the tax year in which the adoption is finalized, or both. This application must be filed between July 1 and April 15 of the fiscal year, regardless of any change to the income tax return deadline for

Saturdays, Sundays, or holidays. A denied application may be refiled between July 1 and April 15 of the following fiscal year, but only if the completed form MO-ATC is attached to an original or amended return for either the tax year the child is placed in the adoptive parent's home or the tax year the adoption is finalized, as applicable.

(A) Example—Late-Filed Form MO-ATC: An individual incurred a total of \$10,000 in nonrecurring adoption expenses related to the adoption of a child. The individual incurred income tax of \$3,000 in [2023] **2025** and filed a [2023] **2025** Missouri income tax return and form MO-ATC on April 16, [2024] **2026**, after the filing period for the Adoption Tax Credit. The application for credit will be denied since the application was filed after the filing period. The form MO-ATC may be refiled in the next fiscal year attached to an amended Missouri income tax return for tax year [2023] **2025**.

(7) After it has been approved and issued by the department, the owner of an Adoption Tax Credit may assign, transfer, or sell the credit. To claim the credit, the buyer must provide to the department a statement signed by the seller that includes the names and addresses of the buyer and seller, the date the credit was sold, the amount of tax credit sold, the price paid, and must also provide a completed and signed Form MO-TF and a copy of the Form MO-ATC completed by the adoptive parent(s) or the adoptive parent(s)' employer. A sale of the credit shall not be effective if the amount paid in exchange for the credit is less than 75% of the amount of the credit sold. For Pre-2024 Credits, the tax years to which a tax credit may be carried forward by the assignee, transferee, or buyer of the credit shall not exceed the tax years to which the assignor, transferor, or seller could have carried forward the tax credit. For Post-2024 Credits, no carryforward is allowed.

(A) Example—Non-Cash Exchange for Adoption Tax Credit: A car dealer accepts a Pre-2024 Credit as payment for a car. The fair market value of the car must be at least 75% of the amount of the Adoption Tax Credit transferred to the car dealer. The car dealer may use the Pre-2024 Credit to offset the car dealer's income tax liability, subject to the applicable restrictions and filing requirements. No portion of this credit is refundable, but the credit can be carried over to a later tax year for the remaining life of the credit.

(8) The reduction of the amount of the credit by the state's cost of providing care, treatment, maintenance, and services under section 135.335, RSMo, shall occur as prescribed in this section. The amount of the credit redeemed on any tax return will be reduced, beginning with the most recently filed original or amended tax return redeeming the credit for the most recently ended tax year and continuing in reverse chronological order until the tax year of adoption. If, in connection with the same return, a Post-2024 Credit is used both to reduce income tax liability and is refunded for the same tax year, the portion of that credit used to reduce income tax liability shall be reduced before the portion of that credit which was refunded. If, after the credit has first been reduced as described in the previous two (2) sentences, an amount of Pre-2024 Credits remains eligible to be carried forward, further reduction will be made in the order in which redemptions of such carryforwards are filed with the department. The state's cost of providing care, treatment, maintenance, and services may be updated from time to time to reflect additional costs incurred by the state over time, and the reduction of the credit in the order

prescribed by this section, beginning with the order described in the second sentence of this section, may be separately performed each time the state's cost of providing care, treatment, maintenance, and services is updated. The reduction required by section 135.335, RSMo, in the order specified in this rule, shall apply to any credit amounts issued for the same child's adoption process, even if the credit amounts were issued to multiple taxpayers, and even if the tax credit has been assigned, transferred, or sold.

(A) Example—Order of Reduction of Pre-2024 Credit Amount: In 2024, Jane Smith and her employer, XYZ Corp., apply for and are approved for an Adoption Tax Credit with respect to the same child in the amount of \$1,000 each for tax year 2023. The child was placed in the home, and the adoption was finalized, in 2023. XYZ Corp. uses \$400 of its credit against its income tax liability for tax year 2023 on a return filed March 15, 2024, and has \$600 remaining eligible to be carried forward. Jane Smith uses \$300 of her credit against her individual income tax liability for tax year 2023 on a return filed April 10, 2024. Jane Smith sells \$500 of her credit to ABC Corp. and keeps the remaining \$200 eligible for her to carry forward. ABC Corp. uses \$400 of the purchased credit on its tax year 2023 corporate income tax return filed late, on May 1, 2024, and intends to carry forward the remaining \$100 of the credit to tax year 2024. However, at the end of 2024, the adopted child of Jane Smith is placed, with no intent to return to the adoptive home, in foster care, and the state's costs of providing care for the child are \$1,800. The reduction of the credit applies in the following order. First, ABC Corp.'s \$400 redemption of the credit on its May 1, 2024, tax return is reduced to \$0. ABC Corp. has a resulting tax underpayment for its tax year 2023. Second, Jane Smith's \$300 redemption of the credit on her April 10, 2024, tax return is reduced to \$0. Jane Smith has a resulting tax underpayment for her tax year 2023. Third, XYZ Corp.'s \$400 redemption of the credit on its March 15, 2024, tax return is reduced to \$0. XYZ Corp. has a resulting tax underpayment for its tax year 2023. Subsequently, ABC Corp. files its 2024 tax return on April 2, 2025, attempting to redeem its remaining \$600 credit, and XYZ Corp. files its 2024 tax return on April 3, 2025, attempting to redeem its remaining \$100 credit. The department reduces these credits to \$0. Afterwards, on April 9, 2025, Jane Smith files her 2024 tax return, [*redeem*] **redeeming** her remaining \$200 credit carryforward, which the department initially allows as the \$1,800 required reduction has been satisfied. However, based upon further information provided to the department, on June 1, 2025, the state's costs of providing care for the child have been increased by \$500. The department therefore engages in another round of reductions, reducing to \$0 Jane Smith's \$200 credit redeemed on her tax year 2024 return. Jane Smith has a resulting underpayment for her tax year 2024.

(B) Example—Order of Reduction of Post-2024 Credit Amount: In 2025, Jane Smith and her employer, XYZ Corp., apply for and are approved for an Adoption Tax Credit with respect to the same child in the amount of \$1,000 each for tax year 2024. The child was placed in the home, and the adoption was finalized, in 2024. XYZ Corp. uses the \$1,000 credit against its \$600 income tax liability for tax year 2024 on a return filed March 15, 2025, and requests a refund of the remaining \$400 credit. Jane Smith had no income tax for tax year 2024, so she files a return for tax year 2024 on April 10, 2025, requesting a refund of her entire \$1,000 Adoption Tax Credit. On May 1, 2025, the department issues the \$400 and \$1,000 refunds to XYZ Corp. and

Jane Smith, respectively. However, at the end of 2025, the adopted child of Jane Smith is placed, with no intent to return to the adoptive home, in foster care, and the state's costs of providing care for the child are \$1,600. The department first reduces Jane Smith's credit to \$0, and then issues her a notice of deficiency seeking repayment of the \$1,000 refund. The department next reduces to \$0 XYZ Corp.'s \$600 credit used against tax on the tax year 2024 return. This results in an underpayment for XYZ Corp.'s 2024 tax year.

(9) No credit shall be allowed for that portion of the nonrecurring adoption expenses paid from any funds received under any federal, state, or local government program. No credit shall be allowed for that portion of the nonrecurring adoption expenses for which a credit is allowable and taken under any provision of federal, state, or local law similar to the Adoption Tax Credit Act. If there is a deduction allowable and taken under any other provision of federal, state, or local law which is similar to the credit allowable under section 135.327, RSMo, the credit allowable for nonrecurring adoption expense shall be reduced by the amount of the decrease in the tax liability resulting from taking such deduction.

(A) Example—Payment of Nonrecurring Adoption Expenses by Local Government Program Funds Reduces Adoption Tax Credit Eligible Amount: As an employee benefit, ABC Corp. provides \$5,000 in funds to be used for nonrecurring adoption expenses to its employee to enable that employee to proceed in good faith with the adoption of a child. However, after the \$5,000 employee benefit was provided to the employee, the employee received funds for the employee's full amount of nonrecurring adoption expenses from a local government program. The employee paid all nonrecurring adoption expenses from the funds received under this local government program. ABC Corp. should not apply for an Adoption Tax Credit, as the amount of the credit allowable has been reduced to zero because the nonrecurring adoption expenses were paid from funds received under a local program.

(B) Example—Funds from Religious Institutions or Foreign Governments: Jane Smith, a Missouri resident, decides to adopt a child from a foreign country. The adopted child is placed in her home and the adoption is finalized in the same year. For that year, Jane Smith pays \$1,500 in nonrecurring adoption expenses, and she receives \$200 in funds for nonrecurring adoption expenses from a religious institution, \$800 in funds for nonrecurring adoption expenses from the government of the foreign country, and a \$700 federal adoption tax credit based on her nonrecurring adoption expenses. The money received from a religious institution and from the government of a foreign country are not payments from a federal, state, or local government program, so Jane should only apply for an Adoption Tax Credit of \$800 (\$1,500 in nonrecurring adoption expenses - \$700 federal adoption tax credit).

(10) Prior to the approval of any application to claim the credit, pursuant to section 135.815, RSMo, the department shall verify that the applicant does not owe any delinquent income, sales, or use taxes, or interest, additions, or penalties on such taxes, and verify through the Department of Commerce and Insurance that the applicant does not owe any delinquent insurance taxes. In the event that there is any such delinquency, the amount of the credit approved shall be applied to all such delinquencies, and the remainder shall be issued to the applicant. *[For a fiscal year beginning before July 1, 2024, the amount of the credit approved and applied to a delinquency*

pursuant to section 135.815, RSMo, counts against the maximum fiscal year cumulative limit on all credits which may be claimed set forth in section 135.327.4, RSMo.] In addition, any portion of a Post2024 Credit that would otherwise be refunded in connection with a Missouri income tax return is subject to applicable setoff and related provisions of sections 143.781 to 143.790, RSMo.

(A) Example—Adoption Tax Credit Amount Automatically Applied to Tax Delinquencies: Jane Smith pays \$7,000 in nonrecurring adoption expenses, \$5,000 of which is funded by her employer, ABC Corp., through its adoption assistance program. The adopted child is placed in Jane Smith’s home and the adoption is finalized in the same year. At the same time as she files her Missouri individual income tax return, Jane Smith applies for an Adoption Tax Credit of \$2,000 and, at the same time that it files its Missouri corporate income tax return, ABC Corp. applies for an Adoption Tax Credit of \$5,000. ABC Corp. has an income tax and use tax delinquency from prior periods totaling \$4,000. The \$5,000 Adoption Tax Credit issued by the department to ABC Corp. is reduced by \$4,000 to \$1,000. Jane Smith has no prior tax delinquencies, and her application for the \$2,000 credit is fully approved.

[(11) For the fiscal year ending on June 30, 2024—

(A) The cumulative amount of tax credits that may be approved in any one (1) fiscal year shall not exceed a six- (6-) million-dollar maximum;

(B) After the April 15 application deadline, the department will determine the amount of credits applied for where the child adopted in connection with the application is both a special needs child and a resident or ward of this state at the time the adoption is initiated (“Priority Applications”);

(C) If the total amount of credits applied for in Priority Applications exceeds the six- (6-) million-dollar cumulative maximum, properly filed Priority Applications will be approved on a pro rata basis and no applications other than Priority Applications will be approved;

(D) If the total amount of credits applied for in Priority Applications equals or is below the six- (6-) million-dollar cumulative maximum, all properly filed Priority Applications will be approved and the properly filed applications which are not Priority Applications will be approved on a pro rata basis up to the remainder of the six- (6-) million-dollar maximum; and

(E) If the total amount of credits applied for on both Priority Applications and applications which are not Priority Applications is below the six- (6-) million-dollar maximum for the fiscal year, all properly filed applications will be approved.

(12) In the event of a full or partial credit denial due to the fiscal year cumulative tax credit maximum or pro rata determination referred to in section (11) above, the taxpayer will not be held liable for any penalty or addition to tax for the resulting underpayment on the basis of negligence, lack of good cause, or similar basis, provided the balance is paid or a payment plan signed by the taxpayer, has been received and approved by the department within sixty (60) days from the notice of denial.]

AUTHORITY: sections 135.339, 136.120, and 143.961, RSMo 2016. Material in this rule originally filed as 12 CSR 10-400.200. Original rule filed Jan. 25, 2024, effective Sept. 30, 2024. Amended: Filed Aug. 28, 2025.*

**Original authority: 135.339, RSMo 1987, amended 1993, 1995, 2014; 136.120, RSMo 1945; and 143.961, RSMo 1972.*

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 W. 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.*