

TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 41—General Tax Provisions

PROPOSED AMENDMENT

12 CSR 10-41.020 Disclosure of Information, Returns, Reports, or Facts Shown By Them to State and Federal Prosecuting Officials. The department is amending the title and sections (1) and (4).

PURPOSE: This rule is being updated to include the civil investigations that can request tax information.

PURPOSE: This rule provides guidance for the disclosure of all tax information, returns, reports or facts shown by them when requested by state or federal prosecuting officials.

(1) The director of revenue or other designated official of the Missouri Department of Revenue is permitted to disclose all tax information, returns, reports, or facts shown by them to a state or federal prosecuting official, [his/her] **their** designees or other persons officially involved in any criminal *[or]*, quasi-criminal, **or civil** investigation action or proceeding under the laws of this state or of the United States*[. The]*, **if the** tax information, returns, reports, or facts shown *[must be]* **are** pertinent to a criminal *[or]*, quasi-criminal, **or civil** investigation involving the enforcement of revenue laws or investigations of public officials.

(4) The requesting party must execute a statement swearing that [s/he] **they** will not disclose to anyone, without the prior written approval of the director of revenue, the tax information, returns, reports, or facts [s/he] **they** received from the director of revenue. The director of revenue's decision as to the dissemination of any information provided to any person under this rule shall be final and binding upon all persons with knowledge of any tax information, returns, reports, or facts provided by the director of revenue.

*AUTHORITY: section 32.057, RSMo [1994]**2016**. * Original rule filed Oct. 15, 1985, effective Jan. 26, 1986. Amended: Filed Aug. 18, 2025*

**Original authority: 32.051, RSMo 1979, amended 1980, 1983, 1993*

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.*