

**TITLE 12 – DEPARTMENT OF REVENUE**  
**Division 10-Director of Revenue**  
**Chapter 41–General Tax Provisions**

**PROPOSED RESCISSION**

**12 CSR 10-41.040 Retribution of Bad Checks.** This rule clarified how a taxpayer can make retribution of a bad check payment.

*PURPOSE: This rule is being rescinded because this information is outdated and now fully covered in statute.*

*AUTHORITY: section 139.235, RSMo 1994.\* Original rule filed Dec. 15, 1987, effective April 11, 1988. Amended: Filed May 29, 1996, effective Nov. 30, 1996. \*Original authority: 139.235, RSMo 1983. Rescinded: filed XX XXX, 2025*

*PUBLIC COST: The proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission 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 65109-0475. 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.*