**TITLE 12—DEPARTMENT OF REVENUE**
**Division 10—Director of Revenue**
**Chapter 10—Financial Institutions**

**PROPOSED RESCISSION**

**12 CSR 10-10.050 Statute of Limitations for Credit Institutions Tax.** This rule provided for the statute of limitations for the assessment of Credit Institutions tax as set out in Chapter 148, RSMo.

*PURPOSE: This rule is rescinding credit institutions statute of limitations for assessment of tax as it is the same as credit union and savings and loan associations.*

*AUTHORITY: sections 148.100, 148.200 and 148.700, RSMo [1986]**2016**.* Original rule filed July 11, 1985, effective Oct. 11, 1985. Rescinded: Filed July 28, 2026.*

**Original authority: 148.100, RSMo 1945; 148.200, RSMo 1945 and 148.700, RSMo 1982*

*Public Cost: This 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 rescission 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.*