

TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 26—Dealer Licensure

PROPOSED AMENDMENT

12 CSR 10-26.230 Dealer Administrative Fees and System Modernization. The department is amending section (1).

PURPOSE: This amendment adds trailer dealers as being allowed to collect an administrative fee, pursuant to section 301.558 RSMo, which was amended August 2025.

PURPOSE: Section 301.558, RSMo, requires motor vehicle dealers collecting administrative fees to remit ten percent (10%) of those fees to the Motor Vehicle Administration Technology Fund for the development of a modernized, integrated system for the Department of Revenue. This rule clarifies the process for declaring whether an administrative fee is charged and, if so, the amount, the process for remitting payment and reporting sales, disciplinary action that may occur for failure to timely remit payment, and provides other guidelines for modernization efforts.

(1) Beginning December 1, 2021, all motor vehicle dealers, boat dealers, **trailer dealers**, and powersport dealers licensed pursuant to sections 301.550 to 301.580, RSMo (“licensees”), who charge an administrative fee as allowed under section 301.558, RSMo, must remit funds equaling ten percent (10%) of all administrative fees collected to the Motor Vehicle Administration Technology Fund (the “fund”) for the implementation of the modernized, integrated system described in section 301.558, RSMo. If an administrative fee is charged but is later refunded or credited back to the purchaser of a vehicle or vessel, no credit or refund will be permitted on any fees remitted to the fund.

(A) Beginning on January 20, 2022, for motor vehicle, boat, **trailer**, and powersport sales in December 2021, and on or about the 20th of each month thereafter for sales occurring the month prior, an electronic notification will be generated and issued to each licensee which charges an administrative fee in compliance with section 301.558, RSMo. The electronic notification will indicate the amount due and payable to the fund, and the licensee must authorize the Department of Revenue to initiate an automated clearing house (ACH) transaction with the licensee’s financial institution to credit/debit the amount due and payable to the fund. The amount due and payable will be ten percent (10%) of each administrative fee charged by the licensee based upon the total number of sales reported in the previous month, as well as any additional or amended sales in prior monthly sales reports, less any sales exempted pursuant to section 301.558, RSMo.

1. Any licensee charging administrative fees must provide the following information to the Department of Revenue:

- A. Name of the bank or other financial institution;
- B. Banking or other financial institution account number;
- C. Banking or other financial institution routing number;
- D. Whether or not the account is a checking or savings account;
- E. Signature of an authorized person on the bank or other financial institution account;
and
- F. Any other information necessary to complete the monthly ACH transaction.

*AUTHORITY: sections 301.553 and 301.558, RSMo Supp. 2022. * Emergency rule filed Aug. 19, 2021, effective Sept. 2, 2021, expired Feb. 28, 2022. Original rule filed Aug. 19, 2021, effective Feb. 28, 2022. Amended: Filed Feb. 1, 2023, effective Aug. 30, 2023. Emergency amendment filed Feb. 4, 2026, effective Feb. 20, 2026, expires Aug. 18, 2026. Amended Filed: Feb. 4, 2026.*

**Original authority: 301.553, RSMo 1988, amended 1989, 1993, 1995, 1997, 2018, and 301.558, RSMo 2009, amended 2021.*

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.*