TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 6—Motor Vehicle Fuel Tax

PROPOSED AMENDMENT

12 CSR 10-6.020 Bonding Requirements. The department is amending sections (2) and (5).

PURPOSE: This amendment updates the mailing requirement per the passage of HB 2180 in the 2026 legislative session.

PURPOSE: This rule establishes procedures whereby the director may reject surety bonds issued by an insurance company suspended by the Missouri Division of Insurance. The rule also sets forth that the director can require that a new bond shall be posted if the taxpayer has a surety bond issued by a suspended surety company.

PUBLISHER'S NOTE: The secretary of state has determined that publication of the entire text of the material that is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.

(1) When applying for a motor fuel license, a Cash Bond Form 332 or Surety Bond Form 331 must be submitted with the application.

(2) Prior to the suspension of the authority of a surety company, written notification shall be sent via *[certified]* mail to the surety company of the impending suspension. If a written response is not received within ten (10) days stating a good cause why the suspension should not be implemented, the suspension shall be implemented and the surety will remain suspended until such time the restitution is made or the surety company is reinstated at the discretion of the director.

(3) The department shall require all licensees bonded with a surety company whose license to do business in Missouri has been suspended by the Division of Insurance to obtain a new surety bond with a company whose license is in good standing with the Missouri Division of Insurance.

(4) All motor fuel accounts (licensed under Chapter 142, RSMo) with surety bonds issued by a suspended surety company are required to replace each bond within sixty (60) days for motor fuel licensees from the date of notification by the director.

(5) The forms Cash Bond Form 332 and Surety Bond Form 331 are incorporated by reference and made a part of this rule as published by Missouri Department of Revenue, and are available at www.dor.mo.gov or Harry S Truman State Office Building, 301 W. High Street, Jefferson City,

MO 65101, dated *[May 2, 2023]* **January 2024** and **December 2024,** respectively. This rule does not incorporate any subsequent amendments or additions.

AUTHORITY: sections 142.881, 142.884, 142.887, 142.890, and 142.896, RSMo 2016. Regulation 10-100 was filed Nov. 6, 1975, effective Nov. 16, 1975. Amended: Filed June 17, 1986, effective Sept. 26, 1986. Amended: Filed July 17, 2023, effective Feb. 29, 2024. Amended: Filed Sept. 10, 2026.*

**Original authority: 142.881, RSMo 1998; 142.884, RSMo 1998; 142.887, RSMo 1998; 142.890, RSMo 1998; and 142.896, RSMo 1998, amended 1999.*

Public Cost: This proposed amendment will result in savings to the department of revenue in an amount of less than $500 dollars annually

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 rescission with the Missouri Department of Revenue, General Counsel's Office, 301 West High Street, Room 670, 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.*