

**Title 7—MISSOURI DEPARTMENT OF TRANSPORTATION
Division 10—Missouri Highways and Transportation Commission
Chapter 25—Motor Carrier Operations**

PROPOSED AMENDMENT

7 CSR 10-25.072 Fuel Tax Returns. The Missouri Highways and Transportation Commission is amending sections (5) and (15).

PURPOSE: The amendment updates the rule to match the commission's current practice of accepting International Fuel Tax Agreement (IFTA) returns electronically through the Commission's secure MoDOT Carrier Express business application; to allow flexibility in decisions regarding the posting of bonds when IFTA license holders resolve delinquent accounts; and to allow the commission to return bond monies to IFTA licensees proactively.

(5) Quarterly returns *[may be sent via United States mail, delivered in person, facsimile, or]***must be electronically filed through the commission's secure MoDOT Carrier Express business application.**

(15) To reinstate an IFTA license, all delinquent quarterly returns must be filed and all outstanding taxes, penalties, and/or interest paid. Licensees with a tax liability of more than one hundred twenty-five dollars (\$125) *[are]***may be** required to post a cash bond in the amount twice the average tax liability. The minimum bond amount to be posted will be three hundred dollars (\$300). The MCS bond form must be completed in the exact name as the IFTA fleet, must be signed and notarized. The MCS director or his/her designee may reduce the bond amount for other circumstances which the director or his/her designee deems appropriate.

AUTHORITY: sections 142.617, 226.008, 226.130, and 301.275, RSMo 2016. This rule previously filed as 12 CSR 20-7.030. Original rule filed Nov. 1, 1991, effective March 9, 1992. Moved to 7 CSR 10-25.072 and amended: Filed Aug. 9, 2007, effective Feb. 29, 2008. Amended: Filed Oct. 14, 2016, effective July 30, 2017. Amended: Filed Dec. 8, 2023.*

*Original authority: 142.617, RSMo 1988, amended 1998; 226.008, RSMo 2002, amended 2014; 226.130, RSMo 1939, amended 1993, 1995; and 301.275, RSMo 1958.

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 Highways and Transportation Commission, Pamela J. Harlan, Secretary to the Commission, PO Box 270, Jefferson City, MO 65102 or Pamela.Harlan@modot.mo.gov. 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.*