

State Tax Commission 2022-2023 Rules Review Report

Rule Number	Rule Title	Date of Adoption or Last Amendment	Is rule necessary?	Is rule obsolete?	Does rule overlap, duplicate or conflict with other rules?	Can a less restrictive rule accomplish same purpose?	Can rule be modified to reduce regulatory burden or eliminate paperwork?	Does the rule properly incorporate material by reference?	For rules affecting small business: does the public purpose or interest for adopting justify continued existence of rule	Appendix included? (For rules receiving public comment)	Page number of Appendix for Response	Number of Comments received on rule
Chapter 1 State Tax Commission General Organization												
12 CSR 30-1.010	General Organization	6/30/2008	Yes	No	No	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-1.016	Allocation of Unit Value (Moved to 12 CSR 30-2.016)	Moved to 12 CSR 30-2.016 11/30/1997	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-1.020	Meetings and Hearings	6/30/2008	Yes	No	No	No	Yes	N/A	N/A	N/A	N/A	0
12 CSR 30-1.030	Forms	5/30/2000	Yes	No	Yes - overlap	No	No	N/A	N/A	N/A	N/A	0
Chapter 2 State Tax Commission Original Assessment												
12 CSR 30-2.010	Appeals from the Department of Revenue of State Collector of Revenue	Rescinded 07/16/1979	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-2.011	Completion of Forms by Assessors to be Used in Original Assessment by the State Tax Commission	2/25/1990	Yes	No	Yes - overlap	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-2.015	Utility Property to be Assessed Locally and by the State Tax Commission	Rescinded 07/30/2018	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-2.016	Allocation of Unit Value	11/30/1997	Yes	No	No	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-2.017	De Minimis Levels of Assessed Valuation of Private Car Companies	Rescinded 05/30/2000	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0

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12 CSR 30-2.018	Method of Administrating the Ad Valorem Taxation of the Private Railcar Industry and Applying for the Freight Line Company Tax Credit	11/30/2009	Yes	No	No	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-2.020	Original Assessment by State Tax Commission and Appeals	Rescinded 09/14/1984	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-2.021	Original Assessment by State Tax Commission and Appeals	6/30/2008	Yes	No	Yes - overlap	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-2.030	Appeals from the Local Board of Equalization	Rescinded 03/12/1984	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-2.040	Prehearing Procedures	Rescinded 03/12/1984	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-2.050	Intervention	Rescinded 03/12/1984	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-2.060	Discovery	Rescinded 03/12/1984	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-2.065	Subpoenas	Rescinded 03/12/1984	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-2.070	Procedure: Motions and Stipulations	Rescinded 03/12/1984	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Chapter 3 State Tax Commission Local Assessment of Property and Appeals from Local Boards of Equalization												
12 CSR 30-3.001	Two-Year Assessment Cycle	10/31/1991	Yes	No	No	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-3.005	Appeals of the Assessment of Real Property to the Local Board of Equalization Under the Two-Year Assessed Value Cycle	10/31/1991	Yes	No	No	No	No	N/A	N/A	N/A	N/A	0

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12 CSR 30-3.010	Appeals from the Local Board of Equalization	2/28/2013	Yes	No	No	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-3.015	Orders of the Commission Under the Two-Year Assessed Value Cycle	10/31/1991	Yes	No	No	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-3.020	Intervention	5/30/2005	Yes	No	No	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-3.025	Collateral Estoppel	Rescinded 7/30/2018	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-3.030	Discovery	4/30/2020	Yes	No	No	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-3.040	Subpoenas and Discovery	Rescinded 7/30/2018	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-3.050	Procedure: Motions and Stipulations	Rescinded 7/30/2018	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-3.060	Exchange of Exhibits, Prefiled Direct Testimony and Objections	Rescinded 7/30/2018	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-3.065	Appraisal Evidence	Rescinded 7/30/2018	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-3.070	Prehearing Procedures	Rescinded 7/30/2018	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-3.075	Receipt of Evidence Indicating Value Greater than Assessor or Board -- First Class Charter Counties	6/30/2001	Yes	No	No	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-3.080	Hearing and Disposition of Appeals	Rescinded 7/30/2018	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-3.085	Mediation of Appeals	Rescinded 7/30/2018	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-3.090	Determining Class Life for Tangible Personal Property	10/30/2006	Yes	No	No	No	No	N/A	N/A	N/A	N/A	0