

**TITLE 12- DEPARTMENT OF REVENUE**  
**Division 10 – Director of Revenue**  
**Chapter 9 – Corporate Income Tax**

**ORDER OF RULEMAKING**

By the authority vested in the Director of Revenue under section 147.120.9, RSMo 2016, the director rescinds a rule as follows:

**12 CSR 10-9.150 Definitions is rescinded.**

A notice of proposed rulemaking containing the text of the proposed rescission was published in the *Missouri Register* on July 3, 2023 (48 MoReg 1278). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The Department of Revenue received no comments during the thirty (30) day review.