

## 12 CSR 10-23.090 Back the Blue Special Plate Donation Processing

PURPOSE: This rule codifies Back the Blue Special Plate Donation procedures authorized in Section 301.3175, as amended by the 101st General Assembly, TAFP HB 898.

(1) Payment of the initial ten-dollar (\$10.00) contribution by registrants who do not present a receipt issued by the Missouri Law Enforcement Memorial Foundation may be made directly to the Department of Revenue at the time of application for the Back the Blue special plate, and distribution of donations made directly to the Department of Revenue will be disbursed to the Missouri Law Enforcement Memorial Foundation at a reasonable frequency set forth by the Director of Revenue, but no less frequently than twice each fiscal year. AUTHORITY: section 301.3175, RSMo Supp. 2019.\* Original rule filed Aug. 28, 2019, effective March 30, 2020. \*Original authority: 301.3175, RSMo 2019.