

**FISCAL NOTE
PRIVATE COST**

- I. Department Title: 2 – Missouri Department of Agriculture
Division Title: 100 – Missouri Agricultural and Small Business Development Authority
Chapter Title: 10 – New Generation Cooperative Incentive Tax Credit Program**

Rule Number and Title:	2 CSR 100-10.010 Description of Operation, Definitions, and Method of Distribution and Repayment of Tax Credits
Type of Rulemaking:	Amendment

II. SUMMARY OF FISCAL IMPACT

Estimate of the number of entities by class which would likely be affected by the adoption of the rule:	Classification by types of the business entities which would likely be affected:	Estimate in the aggregate as to the cost of compliance with the rule by the affected entities:
none		

III. WORKSHEET

IV. ASSUMPTIONS

The changes will only eliminate the expiration date of the tax credits to reduce the potential for future date changes