



DEPARTMENT of AGRICULTURE  
STATE OF MISSOURI  
JEFFERSON CITY

MICHAEL L. PARSON  
GOVERNOR

*Serving, promoting and protecting the agricultural producers, processors  
and consumers of Missouri's food, fuel and fiber products.*

CHRIS CHINN  
DIRECTOR

May 27, 2020

The following are COVID-19 related Waiver Requests for the Grain Regulatory Services Program within the Department of Agriculture.

- 1) Sections 276.411 and 276.421. Section 276.421 requires applicants for a grain dealer license to send financial statements reviewed or audited by a certified public accountant with their application or renewal. Due to the COVID-19 pandemic, the filing of tax returns have been extended until July 15. CPAs are currently working on personal and corporate tax returns and are unable to perform the required reviews and audits in a timely manner. A waiver of these two provisions would allow for us to issue a 30-day extension of the current licenses to allow CPAs additional time to complete financial statement review.
- 2) Sections 411.260 and 411.283. For the same reasons listed above, these are the relevant provisions for grain warehouse licenses.

You may contact Ken Henderson at 573-751-4112 or myself if you have any questions or concerns.  
Thanks,

Kristi Naught  
General Counsel