

**FISCAL NOTE
PUBLIC COST**

- I. Department Title: Agriculture – 2**
Division Title: Grain Inspection and Warehousing – 60
Chapter Title: Missouri Grain Dealer’s Law – 5

Rule Number and Name:	2 CSR 60-5.100 Preparation of Financial Statements
Type of Rulemaking:	Proposed Amendment

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
None	None

III. WORKSHEET

IV. ASSUMPTIONS

This rule is being amended to allow financial statements prepared using GAAP and IFRS conventions, rules and procedures to be used for licensing purposes by the Grain Regulatory Services Program.