



Mel Carnahan  
Governor

State of Missouri  
Department of Labor and Industrial Relations

**DIVISION OF WORKERS' COMPENSATION**

P.O. Box 58, Jefferson City, MO 65102-0058

Sandra M. Moore  
Department Director

Jo Ann Karll  
Division Director

**MEMORANDUM**

**TO:** All Workers' Compensation Insurance Companies, Self-Insured Employers, Group Funds, and Third Party Administrators

**FROM:** *JK* Jo Ann Karll, Director, Missouri Division of Workers' Compensation

**RE:** Workers' Compensation Premium Tax and Second Injury Fund Surcharge - 1994 Suspension

**DATE:** November 30, 1994

The Missouri Department of Labor and Industrial Relations, Division of Workers' Compensation, pursuant to Sections 287.690 and 287.715 RSMo (1993), has determined that the 2% workers' compensation premium tax and the 3% second injury fund surcharge shall be suspended for the 1995 calendar year.

The 0% tax and surcharge will apply to all policies issued or renewed in calendar year 1995 that have a 1995 effective date. As the tax and surcharge were also suspended on the same basis for 1994, outstanding credits from prior year policy adjustments may be applied by insurers to their 1996 tax and surcharge amounts, should they be applicable.

**Rescinded and Inoperative**

Requests for refunds should be made to the Department of Insurance and will be subject to appropriation by the Missouri General Assembly. Therefore, any request for a refund must involve a substantial monetary credit, withdrawal from writing workers' compensation insurance, insolvency, or other unusual circumstance.

cc: Tom Redel, Department of Insurance

Reply to:

- Cape Girardeau (314) 290-5757
- Jefferson City (314) 751-4231
- Joplin (417) 629-3032
- Kansas City (816) 889-2481
- St. Charles (314) 940-1284
- St. Joseph (816) 337-2275
- St. Louis (314) 340-6865
- Springfield (417) 888-4100