

SECOND REGULAR SESSION

SENATE BILL NO. 936

90TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR CHILDERS.

Read 1st time January 31, 2000, and 1,000 copies ordered printed.

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TERRY L. SPIELER, Secretary.

AN ACT

To repeal section 144.157, RSMo 1994, relating to the collection of certain taxes, and to enact in lieu thereof one new section relating to the same subject.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 144.157, RSMo 1994, is repealed and one new section enacted in lieu thereof, to be known as section 144.157, to read as follows:

144.157. 1. Any person required to collect, truthfully account for and pay over any tax imposed by sections **94.800 to 94.825, RSMo, and sections** 144.010 to 144.525 and 144.600 to 144.745 who willfully fails to collect such tax or truthfully account for and pay over such tax or willfully attempts in any manner to evade or defeat the tax or the payment thereof, or who shall willfully and knowingly overcharge or overcollect such tax with intent to make claim to any such overcharged or overcollected amounts under section 144.190, shall, in addition to other penalties provided by law, be liable to a penalty equal to the total amount of the tax evaded, or not collected, or not accounted for and paid over, or overcharged or overcollected.

2. For purposes of this section, the term "person" includes an individual or an officer or employee of any corporation, including an administratively dissolved corporation or a foreign corporation that has had its certificate of authority revoked, or a member or employee of any partnership, who, as such officer, employee or member, is under a duty to perform the act in respect of which the violation occurs.

3. Any officers, directors, statutory trustees or employees of any corporation, including administratively dissolved corporations or foreign corporations that have had their certificate of authority revoked, subject to the provisions of sections 144.010 to 144.745, who has the direct control, supervision or responsibility for filing returns and making payment of the amount of tax imposed in accordance with sections 144.010 to 144.745, and who fails to file such return and

make payment of all taxes due with the director of revenue shall be personally assessed for such amounts, including interest, additions to tax and penalties thereon. This assessment shall be imposed only in the event that the assessment on the corporation is final, and such corporation fails to pay such amounts to the director of revenue. Notice shall be given of the director of revenue's intent to make the assessment against such officers, directors, statutory trustees or employees. The personal liability of such officers, directors, statutory trustees or employees as provided in this section shall survive the administrative dissolution of the corporation or, if a foreign corporation, the revocation of the corporation's certificate of authority.

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