

FIRST REGULAR SESSION

# SENATE BILL NO. 465

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHAEFER.

Read 1st time February 28, 2013, and ordered printed.

TERRY L. SPIELER, Secretary.

1917S.011

## AN ACT

To amend chapter 32, RSMo, by adding thereto one new section relating to amnesty for certain taxes, with an emergency clause.

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

Section A. Chapter 32, RSMo, is amended by adding thereto one new section, to be known as section 32.383, to read as follows:

**32.383. 1. Notwithstanding the provisions of any other law to the contrary, with respect to taxes administered by the department of revenue under this chapter and chapters 143, 144, and 147, an amnesty from the assessment or payment of all penalties, additions to tax, and interest shall apply with respect to unpaid taxes or taxes due and owing reported and paid in full from August 1, 2013, to October 31, 2013, regardless of whether previously assessed, except for penalties, additions to tax, and interest paid before August 1, 2013. The amnesty shall apply only to tax liabilities due or due but unpaid on or before December 31, 2012, and shall not extend to any taxpayer who at the time of payment is a party to any criminal investigations or to any civil or criminal litigation that is pending in any court of the United States or this state for nonpayment, delinquency, or fraud in relation to any state tax imposed by this state.**

**2. Upon written application by the taxpayer, on forms prescribed by the director of revenue, and upon compliance with the provisions of this section, the department of revenue shall not seek to collect any penalty, addition to tax, or interest that may be applicable. The department of revenue shall not seek civil or criminal prosecution for any taxpayer for the taxable period for which the amnesty has been granted unless subsequent investigation or audit shows that the**

22 taxpayer engaged in fraudulent or criminal conduct in applying for  
23 amnesty.

24 3. Amnesty shall be granted only to those taxpayers who have  
25 applied for amnesty within the period stated in this section, who have  
26 filed a tax return for each taxable period for which amnesty is  
27 requested, who have paid the entire balance by October 31, 2013, and  
28 who agree to comply with state tax laws for the next eight years from  
29 the date of the agreement. No taxpayer shall be entitled to a waiver of  
30 any penalty, addition to tax, or interest under this section unless full  
31 payment of the tax due is made in accordance with rules established by  
32 the director of revenue.

33 4. All taxpayers granted amnesty under this section shall comply  
34 with this state's tax laws for the eight years following the date of the  
35 amnesty agreement. If any such taxpayer fails to comply with all of  
36 this state's tax laws at any time during the eight years following the  
37 date of the agreement, all penalties, additions to tax, and interest that  
38 were waived under the amnesty agreement shall become due and owing  
39 immediately.

40 5. If a taxpayer is granted amnesty under this section, such  
41 taxpayer shall not be eligible to participate in any future amnesty for  
42 the same tax.

43 6. If a taxpayer elects to participate in the amnesty program  
44 established in this section as evidenced by full payment of the tax due  
45 as established by the director of revenue, that election shall constitute  
46 an express and absolute relinquishment of all administrative and  
47 judicial rights of appeal. No tax payment received under this section  
48 shall be eligible for refund or credit.

49 7. Nothing in this section shall be interpreted to disallow the  
50 department of revenue to adjust a taxpayer's tax return as a result of  
51 any state or federal audit.

52 8. All tax payments received as a result of the amnesty program  
53 established in this section, other than revenues earmarked by the  
54 Constitution of Missouri or this state's statutes, shall be deposited in  
55 the state general revenue fund.

56 9. The department may promulgate rules or issue administrative  
57 guidelines as are necessary to implement the provisions of this section.  
58 Any rule or portion of a rule, as that term is defined in section 536.010,

59 that is created under the authority delegated in this section shall  
60 become effective only if it complies with and is subject to all of the  
61 provisions of chapter 536 and, if applicable, section 536.028. This  
62 section and chapter 536 are nonseverable and if any of the powers  
63 vested with the general assembly under chapter 536 to review, to delay  
64 the effective date, or to disapprove and annul a rule are subsequently  
65 held unconstitutional, then the grant of rulemaking authority and any  
66 rule proposed or adopted after July 1, 2013, shall be invalid and void.

67 10. This section shall become effective on July 1, 2013, and shall  
68 expire on December 31, 2021.

69 11. If any provision of this section or its application to any  
70 person or circumstance is held invalid, the invalidity does not affect  
71 other provisions or applications of this section which can be given  
72 effect without the invalid provision or application, and to this end the  
73 provisions of this section are severable.

Section B. Because immediate action is necessary to secure adequate state  
2 revenue, section A of this act is deemed necessary for the immediate preservation  
3 of the public health, welfare, peace, and safety, and is hereby declared to be an  
4 emergency act within the meaning of the constitution, and section A of this act  
5 shall be in full force and effect upon its passage and approval.

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