

FIRST REGULAR SESSION

SENATE BILL NO. 690

92ND GENERAL ASSEMBLY

INTRODUCED BY SENATORS RUSSELL, VOGEL AND GOODE.

Read 1st time February 27, 2003, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

1973S.011

AN ACT

To repeal section 351.484, RSMo, and to enact in lieu thereof two new sections relating to tax compliance.

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

Section A. Section 351.484, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 351.484 and 1, to read as follows:

351.484. The secretary of state may commence a proceeding pursuant to section 351.486 to dissolve a corporation administratively if:

(1) The corporation fails **or neglects to file the Missouri corporation franchise tax report required pursuant to chapter 147, RSMo, or fails** to pay any final assessment of Missouri corporation franchise tax as provided in chapter 147, RSMo, and the director of revenue has notified the secretary of state of such failure;

(2) The corporation does not deliver its annual report to the secretary of state within thirty days after it is due;

(3) The corporation is without a registered agent or registered office in this state for thirty days or more;

(4) The corporation does not notify the secretary of state within thirty days that its registered agent or registered office has been changed, that its registered agent has resigned, or that its registered office has been discontinued;

(5) The corporation's period of duration stated in its articles of incorporation expires;

(6) The corporation procures its franchise through fraud practiced upon the state;

(7) The corporation has continued to exceed or abuse the authority conferred upon it by law, or has continued to violate any section or sections of the criminal law of the state of Missouri after a written demand to discontinue the same has been delivered by the secretary of state to the corporation, either personally or by mail;

(8) The corporation fails to pay any final assessment of employer withholding tax, as provided in sections 143.191 to 143.265, RSMo, and the director of revenue has notified the secretary of state of such failure; or

(9) The corporation fails to pay any final assessment of sales and use taxes, as provided in chapter 144, RSMo, and the director of revenue has notified the secretary of state of such failure.

Section 1. No person shall receive or renew a professional license or permit pursuant to chapters 324 to 346, RSMo, without verification from the department of revenue that state tax returns have been filed by, and all state taxes including any interest and penalties on such taxes paid by such person.

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