

FIRST REGULAR SESSION

SENATE BILL NO. 575

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SMITH.

Read 1st time February 26, 2009, and ordered printed.

TERRY L. SPIELER, Secretary.

2279S.011

AN ACT

To repeal section 137.545, RSMo, and to enact in lieu thereof one new section relating to personal property lists, with penalty provisions.

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

Section A. Section 137.545, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 137.545, to read as follows:

137.545. Any person or any officer in a corporation, partnership or
2 association required by law to make, render, sign or verify any return who makes
3 any false or fraudulent return or statement, with intent to defeat or evade the
4 assessment required by sections 137.485 to 137.550 to be made, shall upon
5 conviction be fined not to exceed five hundred dollars, or be imprisoned not to
6 exceed one year, or both, at the discretion of the court, with the cost of
7 prosecution. Any corporation, partnership or association rendering a false or
8 fraudulent return is liable to a penalty of not less than one hundred dollars and
9 not to exceed five thousand dollars, at the discretion of the court, with the costs
10 of prosecution. **The city attorney or city prosecutor shall have**
11 **concurrent jurisdiction, with any other entity authorized by law, to**
12 **prosecute alleged violations of the provisions of sections 137.485 to**
13 **137.550.**

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