## SENATE CONCURRENT RESOLUTION NO. 52

WHEREAS, the Missouri State government is an institution that is empowered by the will and consent of the people of Missouri; and

WHEREAS, the elected and appointed officials of the state of Missouri must recognize that the tax dollars expended by the state belong to the people of the state; and

WHEREAS, during the spring of 2009, for the 2008 tax year, Missouri state taxpayers did not receive their tax refunds in a timely manner; and

WHEREAS, taxpayers were told by the Department of Revenue that there were processing delays and there were not enough staff to handle requests; and

WHEREAS, however, the monies that are rightly owed back to the taxpayers, were held at length without the consent of the taxpayers to cover budget shortfalls; and

WHEREAS, many tax refunds were not completed until the late summer of 2009; and

WHEREAS, while taxpayers are held to their obligations to pay taxes on time, the state did not honor the obligation to return taxpayer money to the taxpayers in a timely fashion; and

WHEREAS, tax refunds are the result of overpayment of taxes and those overpayments do not belong to the state, but to the people:

NOW THEREFORE BE IT RESOLVED that the members of the Missouri Senate, Ninety-fifth General Assembly, Second Regular Session, the House of Representatives concurring therein, recognizes that tax refunds lawfully belong to the people and that the Governor and the Department of Revenue must ensure that income tax refunds are processed and returned in a timely manner, that the tax dollars owed to the people are not to be used under false pretenses; and

BE IT FURTHER RESOLVED that the Secretary of the Missouri Senate be instructed to prepare properly inscribed copies of this resolution for the Governor and the Director of the Department of Revenue.

